Prasar Bharati
Directorate General: Doordarshan
(GST Cell)
Doordarshan Bhawan, Mandi House,
Copernicus Marg, New Delhi

Dated 26.12.2019

No. DD/GST/Circular/2019-2020

Office Memorandum

Sub: Discharge of GST liability (2017-2018) by **31.12.2019** and compliance by 6th January 2020.

Reference is invited to PBS's O.M. No. **PB-7(14) (1)/2018-Fin/GST** dated 24.12.2019 and circulated by GST Cell of DG: DD vide OM No. DD/GST/Circular/2019-2020 Dated 24.12.2019on the above subject (Copy attached) wherein following action have to be taken by SNOs in time bound manner.

1. The GST liability as mentioned in the last column of Annexure - 1B (in case of DD) to be discharged by each SNO by **31.12.2019** positively.
2. The process for making payment through DRC-03 has been detailed in Annexure -2 of the above OM.
3. For any clarification the Email-ID [illegible]@deloitte.com with CC to taxat[illegible]@gmail.com [illegible]@gmail.com
4. PBS has already been released funds equivalent to GST liability as given in Annexure-1B.(Copy enclosed)
5. All SNOs are requested to submit the **compliance report** (Challan copy) by **6th January 2020** by mail to [illegible]@gmail.com, So that consolidated report can be submitted to PBS by 10th January 2020 in compliance of said OM.

All concerned are requested to kindly adhere to the above instructions.

(R.S. Chouhan)
Deputy Director (Fin)

To,
SNO-
1.Patna/2.Ranchi/3.Kolkata/4.Hydrabad/5.Thiruvanathapuram/6.Shimla/7.Hissar/8.Jaipur/9.New Delhi/10.Ahmadabad/11.Mumbai/12.Guwahati/13.Chennai

Copy to:-
1. Dy.Director General (F), PBS
2. DDG(DCS):DG DD
3. PS to ADG(F)
4. DDG(PI) for uploading on the DD website

RELEASE OF FUND UNDER [illegible] STATION FOR LIABILITY FOR 201[illegible]-18

DD IN FAVOUR OF [illegible] BANK

S.No.	Name of Officer		Bank A/c No. (CBS)	Bank	Branch	AMOUNT
1	Director DDK, Patna	DD	1006[illegible]176	0475	Fraser Road, Patna	35
2	Director DDK, Ranchi	DD	[illegible]93567	0167	Ranchi (M.B.)	[illegible]
3	Director DDK Kolkata (EZ ARCHIEVES)	DD	311[illegible]852198	1000	Esplanade Avenue	154
4	Director DDK, Hyderabad (O/o HYDE)	DD	3071[illegible]09706	0847	MA[illegible]PUR, HYDERA	12
5	Director DDK, Thiruvananthapuram	DD	3112[illegible]	SRINDO	KODAPPANKUNNU	742
6	Station Engg DDK, Simla/HPT Shimla	DD	[illegible]677	0718	Simla (M.B.)	15
7	Director, DDK, Hisar	DD	10311351400	0852	Hisar (M.B.)	7
8	Director DDK, Jaipur	DD	3112[illegible]5874	8379	N.C.P.R. Jaipur	56
9	Controller of Sales DD, New Delhi	DD	[illegible]615	0691	Main Br. N.D.	1195
10	Director DDK, Ahmedabad (DMC AHM)	DD	[illegible]4184	1040	Polytechnic Ahmedabad	[illegible]
11	Director DDK Mumbai	DD	30138679705	0240	Worli [illegible], Mumbai	27
12	Director DDK Guwahati (DMC GUWAHATI)	DD	[illegible]	2079	Guwahati (M.E.)	59
13	Director DDK Chennai	DD	[illegible]	2234	Madras Univ. B.O.	24
					TOTAL	2887

(RUPEES TWENTY EIGHT LAKH & EIGHTY SEVEN THOUSAND ONLY)

Certified that [illegible] available [illegible] soft form [illegible] to [illegible] as printed in this report.

(SANDEEP DATTA)

DY. DIRECTOR (RELEASE)

(AMIT SHARMA)

DIRECTOR (COMM. , TAC)

Prasar Bharati
(India's Public Service Broadcaster)
Directorate General: Doordarshan
Doordarshan Bhawan, Mandi House,
Copernicus Marg, New Delhi

No. DD/GST/Circular/2019-2020 Dated 24.12.2019

Office Memorandum

Sub: Discharge of GST liability for 2017-2018 based on GST reconciliation Report Submitted by deloitte reg.

Reference is invited to Prasar Bharati Secretariat's **O.M. No. PB-7(14)(1)/2018-Fin/GST** dated 24.12.2019 on the above subject (Copy attached)

All concerned are requested to kindly adhere to the instructions issued by Prasar Bharati strictly on the above subject.

24.12.19
(R.S. Chouhan)
Deputy Director (Fin)
(GST Cell)

To,

All State Nodal Officers (GST)/DDOs

Copy to:-

1. All Zonal ADG(E)/ ADG (P)
2. Dy.Director General (F), PBS
3. DDG(Admin-II),DG:DD/DDG(DCS):DG DD
4. PS to ADG(A)/ADG(F)
5. DDG(IT) for uploading on the DD website

PRASAR BHARATI
(India's Public Service Broadcaster)
Prasar Bharati Secretariat
Copernicus Marg, New Delhi

No.PB-7(14)(1)/2018-FIN/GST **Dated .12.2019**

Sub: Discharge of GST Liability for 2017-18 based on GST Reconciliation Report submitted by Deloitte-reg.

This has reference to the meeting held on 19th December, 2019 under the chairmanship of Member (Finance) with the officials of AIR, Doordarshan and M/s. Deloitte to discuss the GST reconciliation report for the period July' 2017 to March' 2018.

Based on the discussions held in the above meeting, Deloitte has submitted its final GST reconciliation report for the above period and the soft copy of the report is being e-mailed to you. The report may pleased be perused and may be circulated among all SNOs for discharge of GST liability at the earliest and in any case before 31st December 2019 without fail.

The **Annexure-1A & 1B** of the above report contains the state-wise GST liability to be discharged by each SNO both for Doordarshan and All India Radio. The last column of the **Annexure-1A & 1B** mention the total GST payment to be made and which includes total outward GST to be discharged (CGST+SGST), interest to be paid on this as on 31st December' 2019, RCM liability to be discharged and Interest on RCM as on 31st December' 2019.

All the SNOs may be asked to discharge the liability of their respective state after taking into account the cash available in their respective electronic cash ledger of their respective GST portal. Further the process for making payment through DRC-03 has been detailed in **Annexure-2** of the attached report which may be followed by each SNO for making payment.

In case of any SNO wanting to seek any clarification on the above report or any related issue, he/she can seek clarification on the Email-ID susaklani@deloitte.com with a copy to taxationpb03@gmail.com. Efforts will be made to send reply promptly.

As requested in the above meeting, Prasar Bharati is releasing funds equivalent to GST liability as given in Annexure-1 of the above report for all SNOs to enable them to discharge their GST liability by 31.12.2019 through their respective CAs.

It is once again reiterated that all SNOs must discharge due GST liability of 2017-18 by 31st December,2019. All SNOs may also be asked to submit the compliance report by 6th January' 2020 to the respective Directorates and the Directorates may send the consolidated status report to Prasar Bharati Secretariat by 10th January, 2020 in this regard.

This is issued with the approval of Member (Fin).

Encl: As above

24.12.19

(C. K. Jain)
DDG (Finance)

1. ADG (F), AIR
2. ADG (Fin), Doordarshan

Copy To:

1. DG: AIR/DG: DD
2. ADG (A), AIR/ADG (A), DD/ADG (F), PBS
3. DDG (T) with the request to get this uploaded on website
4. DD (Release), PB Sectt. for making payment to the SNOs

Deloitte
Haskins & Sells LLP

Chartered Accountants
7th Floor, Building 10, Tower B
DLF Cyber City Complex
DLF City, Phase - II
Gurugram - 122 002
Haryana, India

Tel: +91 124 679 2000
Fax: +91 124 679 2012

Reconciliation Report

Report No. GST/Deloitte/Dec/2019

Date: 23rd December 2019

To: Prasar Bharati

From: Deloitte Haskins & Sells LLP

Subject: Reconciliation of turnover as per Income and Expenditure (I&E) account vis-à-vis GSTR 1

Contents	Page No.

Regd. Office: Indiabulls Finance Centre, Tower 3, 27th - 32nd Floor, Senapati Bapat Marg, Elphinstone Road (West), Mumbai - 400 013, Maharashtra, India.
LLP Identification No. AAB-8737

1. Business Understanding

Prasar Bharati Broadcasting Corporation of India is established as general public utility institution and fall under the category of "Not-for-Profit Organization". It has two constituents – All India Radio (AIR) and Doordarshan (DD).

In relation to the work order number **PB-7(14)(1)/2018-Fin/GST/2900-6** dated 6th August 2019 as issued by Prasar Bharati, Deloitte has prepared a reconciliation statement of the Income as per audited Income and Expenditure account as provided by Prasar Bharati for the year ended 31st March 2018 vis-à-vis the GSTR 3 for the 69 GSTINs for Prasar Bharati (34 GSTINs for Doordarshan and 35 GSTINs for All India Radio) for the period July 2017 to March 2018. The complete list of Prasar Bharati's GSTINs is attached below –

S.No	State/UT	AIR GSTIN	Doordarshan GSTIN
1	J & K	01AAAJP0288R2ZS	01AAAJP0288R1ZT
2	Himachal Pradesh	02AAAJP0288R1ZR	02AAAJP0288R2ZQ
3	Punjab	03AAAJP0288R1ZP	03AAAJP0288R2ZO
4	Chandigarh	04AAAJP0288R3ZL	04AAAJP0288R1ZN
5	Uttarakhand	05AAAJP0288R3ZJ	05AAAJP0288R1ZL
6	Haryana	06AAAJP0288R2ZI	06AAAJP0288R1ZJ
7	Delhi	07AAAJP0288R2ZG	07AAAJP0288R1ZH
8	Rajasthan	08AAAJP0288R1Z[illegible]	08AAAJP0288R4ZC
9	Uttar Pradesh	09AAAJP0288R2ZC	09AAAJP0288R1ZD
10	Bihar	10AAAJP0288R2ZI	10AAAJP0288R1ZU
11	Sikkim	11AAAJP0288R1ZS	11AAAJP0288R2ZR
12	Arunachal Pradesh	12AAAJP0288R2ZP	12AAAJP0288R1ZQ
13	Nagaland	13AAAJP0288R2ZN	13AAAJP0288R1ZO
14	Manipur	14AAAJP0288R1ZM	14AAAJP0288R2ZL
15	Mizoram	15AAAJP0288R1ZK	15AAAJP0288R2ZJ
16	Tripura	16AAAJP0288R2ZL	16AAAJP0288R3ZG
17	Meghalaya	17AAAJP0288R1ZG	17AAAJP0288R3ZF
18	Assam	18AAAJP0288R2ZC	18AAAJP0288R3ZD
19	West Bengal	19AAAJP0288R1ZC	19AAAJP0288R2ZB
20	Jharkhand	20AAAJP0288R1ZT	20AAAJP0288R2ZS
21	Odisha	21AAAJP0288R1ZR	21AAAJP0288R2ZQ
22	Chhattisgarh	22AAAJP0288R2ZO	22AAAJP0288R1ZP
23	Madhya Pradesh	23AAAJP0288R2ZM	23AAAJP0288R1ZN
24	Gujarat	24AAAJP0288R2ZK	24AAAJP0288R1Z[illegible]
25	Daman & Diu	25AAAJP0288R1ZJ	NA
26	Dadar & Nagar Haveli	NA	26AAAJP0288R1ZH
27	Maharashtra	27AAAJP0288R2ZE	27AAAJP0288R1ZF
28	Karnataka	29AAAJP0288R2ZA	29AAAJP0288R3Z9
29	Goa	30AAAJP0288R2Z5	30AAAJP0288R1Z6
30	Lakshadweep Islands	31AAAJP0288R1Z0	NA
31	Kerala	32AAAJP0288R4ZL	32AAAJP0288R[illegible]

32	Tamil Nadu	[illegible]	33AAAJP0288K2ZI
33	Puducherry	34AAAJP0288K1ZK	34AAAJP0288K2ZI
34	Andaman and Nicobar Islands	35AAAJP0288K1ZH	35AAAJP0288K2Z
35	Telangana	36AAAJP0288K1ZG	36AAAJP0288K2ZE
36	Andhra Pradesh	37AAAJP0288K1ZE	37AAAJP0288K2ZD

Prasar Bharati prepares the following statements as part of its annual audited accounts –

- **Receipts and Payments Account** – All the receipts received and payments made by Prasar Bharati during the FY 2017-18 are reported in this account.

- **Income and Expenditure Account** – Basis the receipts and payments account made, Prasar Bharati prepares the Income and Expenditure Account.

In case of commercial receipts, income is booked by adjusting the receipts with opening and closing debtors, while for all other types of revenue sources, the income is considered to be equivalent to the receipts as per Receipts & Payments Account.

However, GSTR 1 on the other hand is prepared basis the invoicing done in a particular year by Prasar Bharati.

Hence, to reconcile the GSTR 1 and the revenue as per the books of accounts and thereby finalize the Turnover for reporting in GSTR 9C, we have divided our approach into two parts as detailed in the upcoming section.

2. Approach:

Part A: Calculation of adjusted turnover of outward supplies as per GSTR 1

Steps	Activities
Download of data	1. Collected details and OTPs for 69 Prasar Bharati's GSTINs from the respective location teams for activating session on Bolton Tool. 2. Downloaded all the GSTR 1s for AIR and DD through Bolton Tool.
Consolidation	1. Post downloading the GSTR 1s, consolidated the category wise data i.e. B2B, B2C, Advances received, advances adjusted, etc. for all registrations for AIR and DD. 2. Identified the invoices pertaining to FY 2017-18, amended through B2Ba, B2CSa, B2CLa, etc. in GSTR 1 either in FY 2017-18 or in FY 2018-19.

8

	3. For amended invoices, values as appearing in the amendment tab were considered instead of the original values for such invoices. 4. Correspondingly, the same exercise i.e. Consolidation and adjusting the amendments, is done for Credit notes and debit notes pertaining to FY 2017-18.
Adjustments in outward supplies reported in GSTR-1 for the period July 2017 to March 2018 to arrive at the Income reported in I&E account	1. A consolidated file was prepared taking into consideration the above figure for turnover as reported in GSTR 1 (after netting off credit notes and debit notes). 2. Stock transfers / Intra- firm services within Prasar Bharati is identified separately (from the same supplier and recipient PAN numbers in B2B Tab) and reduced from the total turnover as per GSTR 1. 3. The invoices pertaining to July 2017 to March 2018, which are reported in the returns for FY 2018-19, are added in the turnover of GSTR 1 of 2017-18. 4. For AIR, we have adjusted the invoices raised during July 2017 to March 2018 for which advances are received prior to 1 July 2017 and service tax was paid. Such advances were adjusted only for the few locations that shared the said data. Further, it has been confirmed to us that these invoices are not part of GSTR1s as GST is not payable 5. For DD, it was communicated to us that no advances are outstanding as on 30.06.2017. 6. A consolidated figure for turnover as per GSTR 1 is calculated – cumulatively for all GSTINs as **part A** for this reconciliation. Such turnover is inclusive of GST amount.

Part B: Adjustment in turnover reported in Income and Expenditure account for FY 2017-18

1. As provided in the Income and Expenditure account, the 'current billing' for Commercial Receipts is derived and reported as -
   Receipts during the year + Closing Debtors - Opening Debtors = Current Billing.
   Such Current billing is inclusive of GST amount.

2. Other receipt heads such as – Rent, sale of assets, Professional fees, DTH charges, etc. are considered as reported in the income & expenditure account of Prasar Bharati. Such figures are informed to be inclusive of taxes. It was informed that invoicing for such revenue streams is equivalent to their respective receipts.

3. Following deductions and additions are made in Income and Expenditure account to derive the turnover on which GST is applicable

Total Income as per Income & Expenditure Account	**A**	**46,14,54,97,789**
Deductions (GST not applicable as per Prasar Bharati)		
Grants /subsidies		28,50,75,40,000
Interest Earned		91,53,68,753
Refund of TDS		20,99,84,003
License Fee from quarters		3,55,96,168
Total	**B**	**29,66,84,88,924**
Additions (GST applicable as per Prasar Bharati)		
Share of other Agencies		14,87,48,929
Interest on Late fee		6,13,273
Total	**C**	**14,93,62,202**
Net Income	**D (A-B+C)**	**16,62,63,71,067**

4. Further, the turnover for the period April 2017 to June 2017 is deducted from turnover for FY 2017-18, basis the figures provided in Service Tax/ VAT returns and MIS Reports;

Adjusted net Income for AIR & Doordarshan			
Particulars	**AIR**	**Doordarshan**	**Total**
Income for the FY 2017-18 (Incl. of taxes)	6,55,58,08,543	10,07,05,62,384	**16,62,63,70,927***
Turnover as per Service tax and VAT return(Incl. of taxes)/ MIS reports, as provided, for April 2017 to June 2017	1,25,21,93,026	2,74,49,81,749	**3,99,71,74,775**
Adjusted turnover as per Part B	**5,30,36,15,517**	**7,32,55,80,635**	**12,62,91,96,152**

**INR 140 is unallocated between AIR and DD as per the Receipts & Payments account*

Difference between Part A i.e. adjusted turnover of outward supplies as per GSTR 1 and Part B i.e. adjusted turnover in Income & Expenditure account is calculated separately for AIR and DD. Currently the figures

Particulars	AIR	Doordarshan	Total
Turnover as per Part A (adjusted figure as per GSTR-1) (1)	4,94,77,56,497	7,31,39,91,311	12,26,17,47,808
Turnover as per Part B (adjusted figure as per Financials) (2)	5,30,36,15,517	7,32,55,80,635	12,62,91,96,152
Billing in GST Regime (without GST, as service tax was paid on advance receipt) (3)	3,26,70,179	-	3,26,70,179
% Difference (Between 1 and 2) (4)	4.93%	0.12%	
Net Difference (inclusive of taxes) (2-1-3) (5)	32,31,88,841	1,15,89,324	33,47,78,165
Net Difference (excluding taxes) (6)	27,38,88,848	98,21,461	28,37,10,310
Unreported T/O identified by PB (7)	2,25,10,573	1,13,42,444	3,38,53,017
Unidentified Turnover (8) - ((6)-(7))	25,13,78,275	(15.20.983)^^	24,98,57,292
Unpaid GST (18% of 7 and 8) (9)	4,92,99,993	20,41,640	51,341,633
Identified unreported inward supplies liable to RCM (10)	96,94,648	2,39,891	99,34,539
RCM Liability to be paid on above (11)*	17,45,037	43,180	17,88,217
Interest calculated @18% for 25.5** months (12) (Both for Outward Supplies as well as RCM)	1,95,24,724	7,97,444	2,03,22,168
Total Payment (9+11+12)	7,05,69,753	28,82,264	7,34,52,017

^^Unreported turnover as identified by PB is more than difference between the Revenue as per books and the GST Returns, by INR 15 lakhs. However, GST needs to be paid on the entire identified unreported turnover

**Time period for interest calculation has been taken as 4.5 months for 2017-18, 12 months of 2018-19 and 9 months of 2019-20 i.e. from 1st April 2019 to 31st December 2019. Detailed working of the interest is attached as *Annexure 5*.

*Detailed working of the RCM Liability GSTN wise is attached as *Annexure 4*. Note that RCM is being paid on advocate fees and purchases from Unregistered vendors upto 13th October 2017. While ITC can be availed on RCM payable on advocate fees, we need to further look into the bifurcation of RCM payable on purchases from unregistered vendors to ascertain the ITC eligibility on the same.

Part C: Distribution of Unreconciled Turnover

1. The consolidated unreported turnover for AIR and DD separately is distributed amongst their respective GSTINs.

2. Value of unreported turnover which has been identified by Prasar Bharati has been removed from the total unreported turnover and only the balance has been distributed.
3. Such distribution is done proportionately amongst the various GSTINs basis their GSTR 1 turnover as determined above in Part A.
4. This GSTIN wise difference would be reported in GSTR 9C as unreconciled turnover.

Details of unreconciled turnover distributed, for considering in GSTR 9C and thereafter making the payment, amongst various GSTINs is below

S.No	State/UT	AIR GSTIN	AIR (Identified + Unidentified) Turnover	Doordarshan GSTIN	Doordarshan (Identified + Unidentified) Turnover
1	J & K	01AAAJP0288R2ZS	15,55,196	01AAAJP0288R1ZT	-
2	Himachal Pradesh	02AAAJP0288R1ZR	15,67,502	02AAAJP0288R2ZQ	1,96,036
3	Punjab	03AAAJP0288R1ZP	9,81,533	03AAAJP0288R2ZO	-
4	Chandigarh	04AAAJP0288R3ZL	8,96,673	04AAAJP0288R1ZN	-
5	Uttarakhand	05AAAJP0288R3ZJ	1,35,746	05AAAJP0288R1ZL	-
6	Haryana	06AAAJP0288R2ZI	4,58,973	06AAAJP0288R1ZJ	-
7	Delhi	07AAAJP0288R2ZG	2,88,49,940	07AAAJP0288R1ZH	56,05,333
8	Rajasthan	08AAAJP0288R1ZF	47,80,435	08AAAJP0288R4ZC	3,80,871
9	Uttar Pradesh	09AAAJP0288R2ZC	83,13,913	09AAAJP0288R1ZD	-
10	Bihar	10AAAJP0288R2ZT	13,36,189	10AAAJP0288R1ZU	1,44,000
11	Sikkim	11AAAJP0288R1ZS	85,986	11AAAJP0288R2ZR	-
12	Arunachal Pradesh	12AAAJP0288R2ZP	79,297	12AAAJP0288R1ZQ	-
13	Nagaland	13AAAJP0288R2ZN	60,314	13AAAJP0288R1ZO	-
14	Manipur	14AAAJP0288R1ZM	69,626	14AAAJP0288R2ZL	-
15	Mizoram	15AAAJP0288R1ZK	55,876	15AAAJP0288R2ZJ	-
16	Tripura	16AAAJP0288R2ZH	2,18,538	16AAAJP0288R3ZG	
17	Meghalaya	17AAAJP0288R1ZG	2,86,442	17AAAJP0288R2ZF	

18	Assam	18AAAJP0288R3ZC	9,00,840	18AAAJP0288R2ZD	3,73,011
19	West Bengal	19AAAJP0288R1ZC	71,35,444	19AAAJP0288R2ZB	6,15,847
20	Jharkhand	20AAAJP0288R1ZT	13,05,187	20AAAJP0288R2ZS	5,882
21	Odisha	21AAAJP0288R1ZR	21,70,174	21AAAJP0288R2ZQ	540
22	Chhattisgarh	22AAAJP0288R2ZO	22,57,478	22AAAJP0288R1ZP	-
23	Madhya Pradesh	23AAAJP0288R2ZM	58,89,915	23AAAJP0288R1ZN	
24	Gujarat	24AAAJP0288R2ZK	32,46,166	24AAAJP0288R1ZL	1,98,235
25	Daman & Diu	25AAAJP0288R1ZJ	1,34,677	NA	-
26	Dadar & Nagar Haveli	NA	-	26AAAJP0288R1ZH	-
27	Maharashtra	27AAAJP0288R2ZE	16,76,90,578	27AAAJP0288R1ZF	23,700
28	Karnataka	29AAAJP0288R2ZA	85,94,056	29AAAJP0288R3Z9	-
29	Goa	30AAAJP0288R2ZR	1,70,525	30AAAJP0288R1ZS	-
30	Lakshadweep Islands	31AAAJP0288R1ZQ	1,191	NA	-
31	Kerala	32AAAJP0288R4ZL	80,93,350	32AAAJP0288R5ZK	29,80,953
32	Tamil Nadu	33AAAJP0288R1ZM	99,77,325	33AAAJP0288R2ZL	8,73,336
33	Pondicherry	34AAAJP0288R1ZK	13,70,650	34AAAJP0288R2ZJ	-
34	Andaman and Nicobar Islands	35AAAJP0288R2ZH	26,925	35AAAJP0288R1ZI	-
35	Telangana	36AAAJP0288R1ZG	24,84,504	36AAAJP0288R2ZF	44,700
36	Andhra Pradesh	37AAAJP0288R1ZE	27,29,834	37AAAJP0288R2ZD	-
	Total		**27,38,88,848**		**1,13,42,444**

3. Notes:

1. We have relied on the turnover figures as per the signed Income and Expenditure Account of Prasar Bharati and its base workings.

2. Prasar Bharati (both AIR and DD) has not been able to share data GSTR 1 for Jammu & Kashmir from the GSTN Portal. Therefore, in lieu of the GSTN data, Prasar Bharati has provided the Revenue MIS Reports (DDO – wise) to be considered as turnover as per GSTR 1. Based on the DDO list provided to us that pertained to Jammu & Kashmir, we have picked up revenue figures from such reports.

3. Advances received (on which Service tax was paid) during the period prior to July 2017 and invoicing for which was done under GST regime i.e. post 1st July 2017 need to be adjusted (addition) in turnover of GSTR1 as no GST was applicable, following is the status of the same;

    a. We have been given to understand that in case of Doordarshan, there were no such advances as on 30.06.2017
    b. For AIR, only a few locations (enlisted below) have shared such data. Accordingly, we have incorporated the same in our workings for adjustments (addition) in turnover as per GSTR1
    *We have received the data for advances for the following DDOs-
        - CBS Bhopal
        - CBS Chandigarh
        - CBS Chennai
        - CBS Cuttack
        - CBS Hyderabad
        - CBS Jaipur
        - CBS Kanpur
        - CBS Thiruvananthapuram
        - CSU Mumbai

4. Prasar Bharti has identified unreported turnover amounting to INR 22.5 million in AIR and INR 11.3 million in DD on which GST was not paid. We have included the above numbers in our calculations in the respective states.

5. Credit notes issued, if any, under GST regime in respect of invoices raised in pre GST regime had not been given effect while preparing the reconciliation, as information of the same was not available.

6. Prasar Bharti receives advances for work done by CCW units from third parties and from distinct persons. No GST is paid on such advances since inception of GST. We have not considered any additional GST payment or interest on such amount since this does not pertain to Revenue Reconciliation. However, in our view, GST along with applicable interest should be paid on these advances.

7. We have not reviewed the tax positions adopted by Prasar Bharati and have relied on the discussions held/ tax positions communicated by Prasar Bharati.

8. We have not reviewed and verified the GST Tax rates applied by Prasar Bharati. It is assumed that any unreconciled turnover has been under 18% bracket for calculation purposes.

9. Section 35 of the CGST Act, 2017 provides that every registered person shall keep and maintain, at his principal place of business, as mentioned in the certificate of registration, a true and correct account of—

a) Production or manufacture of goods;
b) Inward and outward supply of goods or services or both;
c) Stock of goods;
d) Input tax credit availed;
e) Output tax payable and paid; and
f) Such other particulars as may be prescribed.

In addition, the rules also provide that the registered person shall keep and maintain records of -

a) Goods or services imported or exported; or
b) Supplies attracting payment of tax on reverse charge;

Along with relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers, refund vouchers and e-way bills.

Therefore, no separate records such as Balance Sheet, Receipts and Payments Account, Income & Expenditure and Trial Balance need to be maintained at GSTIN level, except the ones specifically mentioned above

The reconciliation between the GSTR 1 vis-à-vis the audited Income and Expenditure account is done best to our knowledge and data availability.

4. Documents relied upon for our comments:

For providing our analysis as above, we have relied upon the data (including GSTR 1, Income & Expenditure Account and other MIS reports) as provided by Prasar Bharati. We have also taken into account our various discussions held at Prasar Bharati's office and over call with various stakeholders in Prasar Bharati.

5. Conclusion :

Since the turnover as per audited Income and Expenditure account is more than the turnover as reported in the GSTR 1, GST payment along with interest to that extent have to be made through DRC 03.

6. Enclosed :

Annexure 1:

a) Summary Reconciliation between GSTR 1 and turnover as per audited Income and Expenditure account for Doordarshan and AIR.
b) Detailed back up working of the same has been shared in soft form.
c) Calculation of GST and interest payable by each GSTIN State

Annexure 2: Step-wise description of procedure to be followed to pay additional GST liability (as identified) through FORM DRC 03.

Annexure 3: Financial Statements of Prasar Bharati for the FY 2017-18.

Annexure 4: Details of RCM Payable GSTN wise, along with Interest

Annexure 5: Detailed working of interest to be paid

In case you require any clarifications, please let us know.

Yours faithfully,

For Deloitte Haskins & Sells LLP

Gulzar Didwania
Partner

Deloitte
Haskins & Sells LLP

Annexure - 10
All

S.No	State	GSTN	Stock Transfers as per GSTR 1 excl. tax	Turnover as per GSTR 1 (B2B and B2C) excl. tax	Unmatched Turnover - Identified + Unidentified	Total Turnover to be reported as per Books in GSTR 9C	GST to be discharged	Interest on the same	RCM Liability to be discharged	Interest on the same	Total Payment
			26278,54,716	41930,75,709	2738,88,849	70918,22,272	401,95,993	158,57,247	17,45,037	6,67,272	[illegible]
1	Himachal Pradesh	[illegible]	305,74,1[illegible]	266,55,557.5[illegible]	15,27,532.72	[illegible]81,658.16	4,82,170.43	1,07,922.72	-	-	[illegible]
2	Jammu and Kashmir	[illegible]	-	205,72,114.50	15,55,[illegible]96.23	216,27,810.54	2,29,985.25	1,07,075.25		-	[illegible]
3	Punjab	[illegible]	505,82,945	142,[illegible]1.05	3,17,551.62	846,11,[illegible]4.58	1,96,613.27	67,578.52			[illegible]
4	Chandigarh	[illegible]	258,23,959	147,15,249.82	6,96,625.13	405,67,580.92	1,07,406.36	65,435.94			[illegible]
5	Uttarakhand	[illegible]	[illegible]8,254	2,20,125.[illegible]	1,35,710.45	203,64,[illegible]	24,141.36	7,496.14			[illegible]
6	Haryana	[illegible]	310,21,311	45,65,591.06	4,38,924.05	750,25,627.27	82,076.15	21,5[illegible].95	-		[illegible]
7	Delhi	[illegible]	3254,5[illegible],199	4448,34,509.71	286,49,540.45	7961,27,649.16	56,52,959.71	15,56,311.40	74,2[illegible]	25,7[illegible]	[illegible]
8	Rajasthan	[illegible]	1657,15,[illegible]	[illegible],055.77	47,85,434.60	2375,40,385.92	4,50,478.23	5,29,132.[illegible]	-	-	[illegible]
9	Uttar Pradesh	[illegible]	2456,26,894	1271,[illegible]1.55	25,[illegible],913.47	9740,7[illegible],926.05	14,96,504.42	5,72,412.94			[illegible]
10	Bihar	[illegible]	1[illegible],62,932	162,[illegible],385.00	13,70,[illegible].15	1006,89,[illegible].15	3,40,514.05	91,956.62			[illegible]
11	Sikkim	[illegible]	1[illegible],71,041	2,11,125.0[illegible]	55,505.30	118,58,[illegible].30	[illegible]41	5,9[illegible]			[illegible]
12	Arunachal Pradesh	[illegible]	315,17,670	13,21,[illegible]9.0	75,24[illegible]	333,38,40[illegible]	[illegible]73.30	[illegible]99.52			[illegible]
13	Nagaland	[illegible]	211,[illegible]	10,12,[illegible]	63,5[illegible]	224,11,[illegible]	36,956.58	4,153.64			[illegible]
14	Manipur	[illegible]	[illegible],16,[illegible]84	11,69,3[illegible]	49,625.[illegible]	188,85,477.61	12,5[illegible]	[illegible]			[illegible]
15	Mizoram	[illegible]	305,07,[illegible]	5,37,535.91	55,805.51	217,96,355.26	13,046.61	3,9[illegible]	-		[illegible]
16	Tripura	[illegible]	322,10,[illegible]	16,41,927.00	3,14,537.96	346,70,352.58	39,350.87	15,046.[illegible]	-	-	[illegible]
17	Meghalaya	[illegible]	342,86,[illegible]	44,78,[illegible]7.20	[illegible]41.43	[illegible],575.45	47,959.[illegible]	18,324.[illegible]	-	-	[illegible]
18	Assam	[illegible]	491,57,[illegible]	134,[illegible]	9,03,610.21	1034,54,[illegible].65	1,64,151.24	62,322.67	-	-	[illegible]
19	West Bengal	[illegible]	[illegible],45,405	589,9[illegible],194.02	71,7[illegible]	1478,75,[illegible]	12,84,[illegible]	[illegible]91,137.59			[illegible]
20	Jharkhand	[illegible]	[illegible]75,94,201	205,92,[illegible]9.05	13,06,[illegible].32	1182,51,[illegible].26	2,01,993.65	49,852.[illegible]	-		[illegible]
21	Odisha	[illegible]	1726,[illegible],173	315,76,[illegible].10	21,70,124.06	1559,20,[illegible].50	7,50,[illegible]2.35	1,49,413.[illegible]		-	[illegible]
22	Madhya Pradesh	[illegible]	1001,54,352	859,56,[illegible]	38,89,9[illegible]	2715,51,[illegible].38	17,70,[illegible]4.58	4,05,520.64	16,0[illegible]9	4,97[illegible]	[illegible]
23	Gujarat	[illegible]	551,0[illegible],385	476,07,947.54	52,40,[illegible]	1460,43,[illegible]	5,74,20[illegible].87	2,24,406.52			[illegible]
24	Daman and Diu	[illegible]	27,5[illegible],578	22,61,2[illegible]	2,54,[illegible]	168,75,540.99	74,7[illegible]	[illegible]1.52			[illegible]
25	Maharashtra	[illegible]	459,57,[illegible]	[illegible]4,71,829.00	3676,90,577.69	77455.39,[illegible]	301,8[illegible]	117,45,[illegible].29	14,54,[illegible]28	5,2[illegible]	[illegible]
26	Karnataka	[illegible]	1439,77,[illegible]	[illegible]54,294.[illegible]	35,04,035.87	3484,56,238.44	16,46,9[illegible]	2,9[illegible]	33,4[illegible]6	[illegible]	[illegible]
27	Goa	[illegible]	580,07,[illegible]	[illegible]54,546.0[illegible]	1,30,525.36	484,82,267.[illegible]	36,794.57	11,750.67			[illegible]
28	Lakshadweep Islands	[illegible]	20,93,0[illegible]	[illegible]998.07	[illegible]	11,13,198.05	214.70	[illegible]	-		[illegible]
29	Kerala	[illegible]	757,89,5[illegible]	1010,[illegible],725.20	30,94,[illegible].32	199[illegible],619.42	14,56,803.04	5,37,277.[illegible]	-		[illegible]
30	Puducherry	[illegible]	108,5[illegible],575	205,[illegible]7.53	15,70,[illegible].72	721,[illegible],254.42	2,46,716.55	54,309.[illegible]	-	-	[illegible]
31	Andaman and Nicobar Islands	[illegible]	[illegible],375	4,52,[illegible]	26,9[illegible]	144,[illegible],174.40	4,944.43	2,858.76	-	-	[illegible]
32	Telangana	[illegible]	776,[illegible]884	290,72,[illegible]	24,54,[illegible]	1064,02,110.54	[illegible]0.70	1,70,066.05		-	[illegible]
33	Andhra Pradesh	[illegible]	846,71,[illegible]	912,78,[illegible]	23,29,839.[illegible]	1016,79,[illegible]	4,91,5[illegible]	1,1[illegible]949.05			[illegible]
34	Chhattisgarh	[illegible]	705,06,[illegible]	[illegible]36,495.[illegible]	24,53,477.75	989,[illegible],537.76	4,06,[illegible]	1,7[illegible]	5[illegible]51	21,543.7	[illegible]
35	Tamil Nadu	[illegible]	1585,57,754	[illegible]3,72,567.[illegible]	20,27,325.00	3048,38,[illegible]	17,7[illegible]618.52	1,66,938.53	54,185	20,775.[illegible]	[illegible]

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Annexure 18
[illegible]

S.No	State	GSTIN	Stock Transfers as per GSTR 1 excl. tax	Turnover as per GSTR 1 (B2B and B2C) excl. tax	Unreconciled Turnover - Identified + Unidentified	Total Turnover to be reported as per Books in GSTR 9C	GST to be discharged	Interest on the same	RCM Liability to be discharged	Interest on the same	Total Payment
			627,43,774	62083,65,619	113,42,444	62699,51,442	20,41,840	7,80,927	43,150	15,516	29,21,294
1	Himachal Pradesh	02AAAJP0289F1ZO	90,020	212,96,765.16	[illegible]	213,[illegible]	45,256.48	13,497.[illegible]			[illegible]
2	J & K	01AAAJP0289F1Z[illegible]		70,35,547.49	-	[illegible]	-	-	-		-
3	Punjab	03AAAJP0289F1ZO	4,81,551	1052,13,174.15	-	10[illegible]	-	-	-		-
4	Chandigarh	04AAAJP0289F1Z[illegible]	-	138,87,746.00	-	138,87,7[illegible]	-	-	-		-
5	Uttarakhand	[illegible]	-	194,85,204.00		194,86,204.00	-				-
6	Delhi	07AAAJP0289F1Z[illegible]	486,45,868	[illegible]	56,05,433.00	45504,40,530.41	10,28,959.54	3,87,927.18			18,[illegible]
7	Rajasthan	08AAAJP0289F1ZC	2,57,201	855,0[illegible]	1,0[illegible]	86[illegible]	68,256.78	26,122.07			94,3[illegible]
8	Uttar Pradesh	09AAAJP0289F1ZD		1450,37,0[illegible]	-	1450,[illegible]	-	-	-		
9	Bihar	10AAAJP0289F1ZU	1,93,950	410,26,291.07	1,44,000.00	41[illegible]	25,[illegible]	[illegible]	-		[illegible]
10	Sikkim	11AAAJP0289F1Z[illegible]	-	161,52,394.36		161,52,394.36	-	-	-		-
11	Arunachal Pradesh	12AAAJP0289F1Z[illegible]	-	37,80,984.00		37,80,984.00	-	-	-	-	-
12	Nagaland	13AAAJP0289F1Z[illegible]	-	24,81,070.00		24,81,070.00	-	-	-	-	-
13	Manipur	14AAAJP0289F1Z[illegible]	-	16,06,510.00		16,06,510.00	-	-		-	-
14	Mizoram	15AAAJP0289F1ZJ	-	20,2[illegible]	-	20,23,589.23					-
15	Meghalaya	17AAAJP0289F1ZF		47,2[illegible]	-	47,26,928.47					
16	Assam	18AAAJP0289F1ZD	6,10,551	963,[illegible]	[illegible]	9[illegible]	45,141.98	15,796.83			60,[illegible]
17	West Bengal	19AAAJP0289F1ZB	7,23,376	945,94,321.75	[illegible]	9[illegible]	1,0[illegible]	45,4[illegible]			[illegible]
18	Jharkhand	20AAAJP0289F1Z[illegible]	1,92,900	591,57,[illegible]	5,[illegible]	5[illegible]	1,056.73	4[illegible]			[illegible]
19	Odisha	21AAAJP0289F1Z[illegible]	6,75,131	745,75,563.60	[illegible]	75[illegible]	[illegible]	[illegible]	-		[illegible]
20	Chhattisgarh	22AAAJP0289F1Z[illegible]	96,450	433,97,696.77	-	[illegible]	-	-	-	-	
21	Madhya Pradesh	23AAAJP0289F1Z[illegible]	[illegible]	812,65,225.56	-	[illegible]	-	-	-	-	
22	Gujarat	24AAAJP0289F1Z[illegible]	[illegible]	[illegible]	1,88,235.00	[illegible]	[illegible]	[illegible]	-	-	[illegible]
23	Maharashtra	27AAAJP0289F1Z[illegible]	11,[illegible]	[illegible]	28,700.00	1770,78,967.21	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
24	Karnataka	29AAAJP0289F1Z[illegible]	[illegible]	[illegible]		979,35,992.49	-	-	-	-	-
25	Goa	30AAAJP0289F1Z[illegible]	[illegible]	[illegible]		174,26,[illegible]	-	-	-	-	-
26	Kerala	32AAAJP0289F1ZK	43,07,497	[illegible]	20,83,055.00	20[illegible]	[illegible]	[illegible]	-	-	[illegible]
27	Puducherry	34AAAJP0289F1ZJ		13[illegible]	-	13[illegible]				-	-
28	Andaman and Nicobar Island	35AAAJP0289F1Z[illegible]	-	137,84,400.00	-	13[illegible]					
29	Telangana	36AAAJP0289F1Z[illegible]	-	580,83,521.00	[illegible]	5[illegible]	8,046.00	3,072.60			[illegible]
30	Andhra Pradesh	37AAAJP0289F1Z[illegible]	-	520,15,297.00	-	5[illegible]	-	-			
31	Haryana	06AAAJP0289F1Z[illegible]	-	[illegible]		[illegible]	-	-	[illegible]	[illegible]	[illegible]
32	Tripura	16AAAJP0289F1ZG	-	[illegible]		84,75,980.00	-	-	-	-	-
33	Dadar & Nagar Haveli	26AAAJP0289F1ZH	-	-		-	-	-	-	-	
34	Tamil Nadu	33AAAJP0289F1Z[illegible]	8,78,952	[illegible]	8,73,236.00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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ANNEXURE-2

DRC 03 : Procedure to pay additional tax liability

DRC-03 is the form through which the taxpayer can pay its additional tax liability *voluntary* or in response to any show cause notice issued by the Department. Enumerated below are the steps to be followed for making payment through DRC-03:

Step 1 – Please deposit the appropriate amount in Electronic cash Ledger before proceeding to file with DRC 03.

Step 2 – Login to the GST portal and navigate to **My Applications** under **User Services**.

Step 3 – Select **Intimation of Voluntary Payment – DRC-03** in Application Type on the next displayed screen. Also fill in the period to which the liability pertains and click on **New Application** button.

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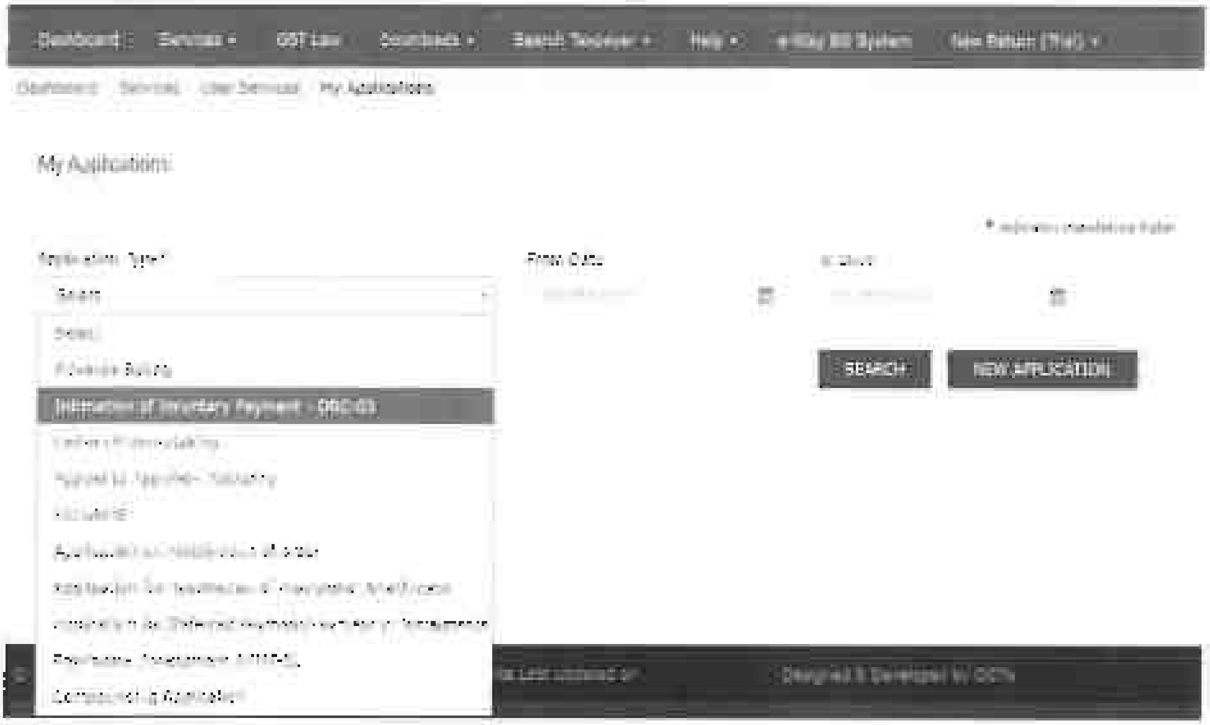

<u>Step 4</u> – FORM DRC-03 opens on the screen in draft format. Select **cause of payment** as appropriate from the drop down menu. *Please select **Annual Return** if the payment pertains to FY 2017-18 for the adjustments made in the Annual Return.*

Step 5 – Fill in the appropriate section under which the payment is being made and the period to which the additional liability pertains. In our case, the payment needs to be made under Section 73(5). Further, choose the type of tax head under which the payment is to be made (multiple rows can be inserted in case the payment is to be made under multiple heads).

Step 6 – Click on **Proceed to pay** to adjust the liability against the balance in cash ledger. The form can also be saved for later filling and can be re-viewed through **My Saved Applications** in User services.

PRASAR BHARATI
BALANCE SHEET AS AT 31st MARCH 2018

CORPUS/CAPITAL FUND AND LIABILITIES	Sch	Rs As at 31-Mar-18	Rs As at 31-Mar-17
Corpus/Capital Fund	1	1,689,888,766	4,641,761,609
Reserves and Surplus	2	-	-
Earmarked/Endowment Funds	3	-	-
Secured Loan	4	-	-
Unsecured Loan	5	9,333,870,000	9,333,870,000
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	31,772,342,595	25,529,546,788
TOTAL		42,796,101,361	39,505,178,457
ASSETS			
Fixed Assets	8	15,324,671,331	16,115,580,997
Capital Work-in progress	8	4,707,091,149	4,305,168,179
Investments (i) Earmarked/Endowment Funds	9	-	-
(ii) Others	10	-	-
Current Assets, Loans and Advances	11	22,264,338,881	19,084,429,281
TOTAL		42,796,101,361	39,505,178,457

SIGNIFICANT ACCOUNTING POLICIES 26
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS 27

Shashi Shekhar Vempati
Chief Executive Officer

Rajeev Singh
Member(F)

Sakesh Prasad Singh
ADG (B&A)

C K Jain
DDG (F)

Place: New Delhi
Date :

PRASAR BHARATI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

	Sch	Rs FOR THE YEAR ENDED 31 MARCH 18	Rs FOR THE YEAR ENDED 31 MARCH 17
INCOME			
Income from Sales/ Services	12	12,254,371,165	11,290,940,205
Grants /subsidies	13	28,507,540,000	31,056,300,000
Fees/subscriptions	14	25,380,991	40,846,357
Income from Investments (Income on investments from earmarked/endow. Funds transferred to Funds)	15	-	-
Income from Royalty, Publications etc	16	-	-
Interest Earned	17	915,398,753	1,247,234,782
Other Income	18	4,442,026,090	3,893,101,410
TOTAL (A)		46,145,497,789	47,528,421,754
EXPENDITURE			
Establishment Expenses	19	27,832,730,806	27,027,833,075
Other Administrative Expenses	20	10,758,358,493	10,080,346,985
Programme related Expenses	21	4,114,656,741	5,119,177,417
Satellite & Spectrum Charges	22	2,741,064,905	2,387,947,810
Expenditure on Grants & subsidy	23	-	-
Interest	24	1,164,472,080	1,129,116,959
Depreciation	8	2,481,013,535	2,719,379,616
TOTAL (B)		49,075,906,529	48,371,776,861
Balance being excess of Income over Expenditure (A-B)		(2,930,408,740)	(843,355,107)
Add: Prior period Adjustments & Exceptional items	25	(21,464,163)	26,571,358,665
Add: Balance brought forward from previous year		4,641,761,669	(21,086,241,880)
BALANCE BEING SURPLUS/(DEFICIT) CARRIED OVER TO BALANCE SHEET		1,689,888,766	4,641,761,669

SIGNIFICANT ACCOUNTING POLICIES 26
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS 27

Shashi Shekhar Vempati Chief Executive Officer	Rajeev Singh Member(F)	Sakesh Prasad Singh ADG (B&A)	C K Jain DDG (F)

Place: New Delhi
Date :

PRASAR BHARATI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

SCHEDULE 1- CORPUS/CAPITAL FUND:		As at 31.03.18 (Rs.)	As at 31.03.17 (Rs.)
Balance as at the beginning of the year		-	-
Add: Grants in-Aid received during the year		-	-
Balance Corpus/Capital Fund		-	-
Income and Expenditure Account		1,689,388,765	4,641,761,669
BALANCE AS AT THE YEAR END	TOTAL	1,689,388,765	4,641,761,669

SCHEDULE 2- RESERVES AND SURPLUS			
1. Capital Reserve:			
As per last account		-	-
Additions during the year		-	-
	TOTAL	-	-
2. General Reserve			
As per last account		-	-
Addition during the year		-	-
Less: Deductions during the year		-	-
	TOTAL	-	-

SCHEDULE 3- EARMARKED/ENDOWMENT FUNDS			
CAPITAL ASSETS FUNDS			
a) Opening Balance of the funds		-	-
b) Add to the Funds: Amounts transferred from Grants/Corpus/Capital Fund for meeting Capital Expenditure/Advances		-	-
	TOTAL	-	-

SCHEDULE 4- SECURED LOANS AND BORROWINGS:			
	TOTAL	-	-

Shashi Shekhar Vempati
Chief Executive Officer

Rajeev Singh
Member(F)

Sakesh Prasad Singh
ADG (DBA)

C.K Jain
DDG (F)

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PRASAR BHARATI
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.03.2018

		As at 31.03.2018 (Rs.)	As at 31.03.2017 (Rs.)
SCHEDULE 5- UNSECURED LOANS			
Capital Loan from Ministry of I&B		5,040,350,000	4,935,640,000
Repayment of Loan due but not paid		2,664,320,000	2,769,030,000
Interest free Loan for CWG 2010		1,629,200,000	1,629,200,000
(Refer Schedule 27, Note 7 to 9 of Notes to Accounts)	TOTAL	9,333,870,000	9,333,870,000
SCHEDULE 6- DEFERRED CREDIT LIABILITIES		-	-
SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS			
A. Current Liabilities			
Advances received- against deposit work		640,439,230	790,546,754
Deposits, earnest money, retention money/security deposits		1,050,613,761	999,374,552
Interest on Capital Loan		7,008,799,500	6,079,599,000
Penal Interest On Interest/principal due		557,276,690	391,506,110
Other current liabilities -recoveries from salary and wages and others etc.		4,357,648	4,357,648
Salary accrued for the Month of March		2,331,736,000	2,237,398,000
Unspent amount of Grant-in-aid		249,400,000	270,500,000
For other expenses (including CAG Audit Fee etc.)		3,076,345,420	2,660,493,026
Remittances to/from HQ/DDOs in transit/reconciliation/s		4,500,101,014	2,414,435,904
(Refer Schedule 27, Note 7, 8, 9, 14 & 21 of Notes to Accounts)	TOTAL (A)	19,437,371,773	15,768,209,054
B Provisions			
For Spectrum/Space Segment expense		13,297,000,000	9,489,000,000
NPS provisions		251,819,825	251,819,825
For Statutory liabilities (service Tax/GST)		786,151,497	517,909
(Refer Schedule 27, Note 16 & 22 of Notes to Accounts)			
	Total (B)	14,334,971,322	9,741,337,734
	Total (A+B)	33,772,343,095	25,509,546,788

Shashi Shekhar Vempati Chief Executive Officer	Rajeev Singh Member(F)	Sakesh Prasad Singh ADG (B&A)	C K Jain DDG (F)

4

PRASAR BHARATI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

SCHEDULE 8- FIXED ASSETS

DESCRIPTION	GROSS BLOCK: Cost as on 01.04.2017	GROSS BLOCK: Addition/ Transfers from civil wings during the year 17-18	GROSS BLOCK: Deduction/adjustments transfers/ disposal reclassification during the year 17-18	GROSS BLOCK: Cost at the year end 31.03.18	Depreciation: For the year 17-18	Depreciation: Cumulative upto 31.03.2018	Net Block: As at 31st Mar 2018	Net Block: As at 31st Mar 2017
A. Fixed Assets								
1 Land	32,642,620	215,600	-	32,858,220	-	-	32,858,220	32,642,[illegible]
2 Buildings Others	5,056,105,800	1,490,014	-	5,057,595,814	102,170,76[illegible]	1,105,523,305	3,952,[illegible]	[illegible]
3. Plant Machinery & Equipments a) Studios	26,335,352,061	78,974,854	-	26,414,326,915	183,779,735	24,193,910,520	2,220,416,[illegible]	[illegible]
b) Transmitters	39,380,318,618	504,832,706	-	39,883,151,324	91[illegible],285,[illegible]	35,524,069,523	4,359,091,[illegible]	[illegible]
c) Machinery/Equipments	8,859,239,091	1,539,464,640	-	10,398,753,731	521,792,771	5,259,[illegible],095	5,130,597,[illegible]	[illegible]
d) Electrical Installations	83,573,537	5,498,583	-	89,072,120	3,452,915	24,807,[illegible]	64,054,[illegible]	[illegible]
4. Vehicles	79,065,043	906,361	-	79,971,404	1,215,319	75,551,[illegible]	4,[illegible]	[illegible]
5. Furniture, Fixtures	277,906,994	24,819,025	-	302,725,019	16,502,399	135,437,273	157,2[illegible]	[illegible]
6. Office Equipments	213,556,755	8,574,491	-	222,130,246	9,770,193	193,315,855	28,[illegible]	[illegible]
7. Computers	320,059,730	28,347,595	-	340,407,325	37,863,182	307,231,070	4[illegible]	[illegible]
8. Other fixed assets Capital Expenditure on various Schemes	9,970,061,214	-	-	9,970,061,214	-	9,970,061,214	0	-
Total of Current Year (A)	90,415,949,513	2,193,103,869	-	92,609,053,382	2,484,013,535	76,784,382,051	15,024,671,331	16,[illegible]
B. CAPITAL WORK-IN-PROGRESS	4,305,168,179	401,922,970	-	4,707,091,149	-	-	4,707,091,149	4,305,168,179
Total(B)	4,305,168,179	401,922,970	-	4,707,091,149	-	-	4,707,091,149	4,305,168,179
TOTAL	94,721,117,692	2,595,026,839	-	97,316,144,531	2,484,013,535	76,784,382,051	20,531,763,480	20,420,749,[illegible]
Previous Year	91,363,042,532	3,358,075,160	-	94,721,117,692	2,719,979,616	74,300,368,516	20,420,749,176	19,792,[illegible]

Shashi Shekhar Vempati
Chief Executive Officer

Rajeev Singh
Member(F)

Sakesh Prasad Singh
ADG (B&A)

C K Jain
DDG (F)

5

PRASAR BHARATI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

	2017-18	2016-17	As at 31.03.2018 (Rs.)	As at 31.03.2017 (Rs.)
SCHEDULE 9- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS				
1. In Government Securities				-
2. Other approved securities			-	-
3. Others			-	-
TOTAL			-	-
SCHEDULE 10- INVESTMENTS-OTHER				
1. In government Securities				-
2.Other approved securities				
3. Others			-	-
TOTAL			-	-
SCHEDULE 11 - CURRENT ASSETS, LOANS AND ADVANCES ETC				
A. CURRENT ASSETS:				
Inventories	12,49,37,564	12,49,37,564		
Deduct: Provision thereof	12,49,37,564	12,49,37,564	-	-
Sundry Debtors -Good	2,608,165,980	2,764,252,710		
Sundry Debtors- Doubtful	898,135,885	654,997,676		
	3,506,021,865	3,419,250,386		
Deduct: Provision thereof	898,135,885	327,458,838	2,608,485,980	3,091,791,548
Grants-in-Aid (Salary) receivable			1,107,800,000	-
Cash Balance in hand/Imprest			15,025,698	15,381,194
Bank Balance :With Scheduled Banks				
on current accounts			5,050,999,482	5,393,238,330
on Collection accounts			699,865,776	1,043,697,850
on Deposit account and other FDRs			12,377,837,090	9,278,540,538
with CP Fund A/c			321,522	3,590,754
TOTAL (A)			21,860,384,548	18,916,202,215
B. Loans/advances				
1. Loans/advances				
Staff			131,468,942.00	145,926,739.90
Other departmental	160,254,590	160,254,590		
Deduct: Provision	160,254,590	160,254,590	-	-
2.Advances and other amounts recoverable in cash or in kind or for value to be received			-	-
On capital account			-	-
Prepayment			-	-
Others			-	-
3. Interest Accrued:			-	-
On investments from Earmarked/endowment funds			-	-
On Term Deposits with Scheduled Banks			147,671,496	73,903,170
Others			-	-
4. TDS & Income Tax			55,865,597	47,061,203
5. Service tax (CENVAT)/ GST (Input Tax Credit)			68,748,436	1,329,955
Total (B)			403,954,393	168,227,066
Total (A+B)			22,264,338,941	19,084,429,281

(Refer Schedule 27, Note 10, 11, 18, 19 & 21 of Notes to Accounts)

Shashi Shekhar Vempati	Rajeev Singh	Shashi Prasad Singh	C K Jain
Chief Executive Officer	Member( )	ADG (B&A)	DDG (F)

6

PRASAR BHARATI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

		2017-18 (Rs.)	2016-17 (Rs.)
SCHEDULE 12- INCOME FROM SALES/SERVICES			
Income from services (including taxes)			
AIR and DD (Commercial revenue)		12,399,135,254	11,357,961,697
Deduct: Share of other agencies		148,748,929	81,495,307
Add: Sales of CD/VCD		3,984,880	4,531,027
(Refer Schedule 27, Note 17 of Notes to Accounts)	TOTAL	12,254,371,165	11,290,940,205
SCHEDULE 13- GRANTS /SUBSIDIES			
Add: Grants-In-Aid received during the year from Ministry of I&B, GOI-Other than Salary		2,265,100,000	4,250,000,000
Add: Grants-In-Aid received during the year from Ministry of I&B, GOI-Salary		25,304,840,000	27,076,300,000
Add: Conversion of Capital Loan/Loan in perpetuity and Interest thereon into Grants-in-aid		-	-
Add: Grants-In-Aid (Salary) receivable		1,107,700,000	-
Deduct: Unspent balance of Grants-in-aid received from Ministry of I&B, GOI-Other than Salary		249,400,000	50,100,000
Deduct: Unspent balance of Grants-in-aid received from Ministry of I&B, GOI-Salary		-	210,400,000
(Refer Schedule 27, Note 5 & 23 of Notes to Accounts)	**TOTAL**	28,507,540,000	31,056,300,000
SCHEDULE 14-FEES/SUBSCRIPTIONS			
Professional/Consultancy services fee		25,368,991	40,845,257
Total	**TOTAL**	25,388,991	40,845,357
SCHEDULE 15-INCOME FROM INVESTMENTS			
Interest on Fixed Deposits From Earmarked Funds		-	-
	TOTAL	-	-
SCHEDULE 16-INCOME FROM ROYALTY, PUBLICATIONS ETC		-	-
	TOTAL	-	-
SCHEDULE 17 INTEREST EARNED			
On Term Deposits with Scheduled Banks		777,661,550	1,082,118,956
On others like employees advances etc.		15,114,316	22,376,010
Interest on debtors and other receivables		122,592,887	142,739,806
(Refer Schedule 27, Note 18 of Notes to Accounts)	**TOTAL**	915,368,753	1,247,234,782

Shashi Shekhar Vempati	Rajeev Singh	Sakesh Prasad Singh	C K Jain
Chief Executive Officer	Member(F)	ADG (B&A)	DDG (F)

7

PRASAR BHARATI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

		2017-18 (Rs.)	2016-17 (Rs.)
SCHEDULE 18- OTHER INCOME			
A. Other Receipts including Fees from Tower/Staff quarters			
a) Income from Towers		937,049,184	406,280,003
b) License Fees from Staff Quarters		35,595,160	25,199,571
c) DTH Income		3,150,570,085	3,029,632,171
d) Others		200,710,942	272,155,513
(Refer Schedule 27, Note 12 of Notes to Accounts)			
	TOTAL (A)	4,421,934,369	3,888,275,338
B. Profit on Sales/disposal of assets			
a) Owned Assets		10,784,457	3,596,678
b) Assets acquired out of grants, or received free of cost		2,081,582	397,510
c) Assets acquired prior to 1.4.2000		8,528,572	832,004
	TOTAL (B)	20,094,511	4,826,072
	Total (A+B)	4,442,028,880	3,893,101,410

			2017-18 (Rs.)	2016-17 (Rs.)
SCHEDULE 19- ESTABLISHMENT EXPENSES				
a)	Salaries & Wages		25,321,807,938	24,354,518,205
b)	Allowances and Bonus		208,356,578	321,260,304
c)	Contribution to CPF/NPS		363,008,239	124,680,423
d)	Expenses on Employee's retirement/ Terminal Exp/ Pension etc. (LS & PC)		1,837,171,397	1,891,668,155
e)	Staff Welfare Expenses/ Others		355,734	2,409,607
f)	Reimbursement of Medical Expenses		241,529,419	333,288,040
	(Refer Schedule 27, Note 13 & 19 of Notes to Accounts)	TOTAL	27,317,730,805	27,027,833,075

Shashi Shekhar Vempati Chief Executive Officer	Rajeev Singh Member(F)	Sakesh Prasad Singh ADG (B&A)	C K Jain DDG (F)

PRASAR BHARATI
SCHEDULES FORMING PART OF INCOME & EXPENDITURE A/C for the year ended 31 March 2018

SCHEDULE 20- OTHER ADMINISTRATIVE EXPENSES

	2017-18 (Rs.)	2016-17 (Rs.)
Electricity and Power	2,072,521,039	2,203,006,193
Water Charges	42,002,084	44,577,230
Rent, Rates and Taxes	203,004,296	278,003,820
Hiring, Running and Maintenance of Vehicles	506,786,572	452,398,016
Postage, Telephone and Communication Charges	127,929,057	142,970,685
Printing and Stationery	127,698,085	127,035,543
Traveling & Conveyance Expenses- Local	433,753,904	371,943,691
Traveling -Foreign	16,270,059	15,346,075
Scholarship Stipends	23,192,834	26,234,380
Auditors Remunerations	8,105,407	5,393,878
Hospitality Expenses	20,725,258	23,701,990
Professional Charges (Armed Guards etc.)	1,357,965,857	1,158,066,085
Bad and Doubtful Debts/ Advances Provisions	520,637,040	50,893,693
Advertisement and Publicity	47,063,332	46,526,661
Bank Charges	1,972,626	1,224,707
Supplies & Material Consumables	350,445,154	520,510,275
Other Administrative Expenses	1,009,765,694	930,842,095
Minor Works and Machinery Equipments, Tools & Plants	1,512,445,626	1,092,731,394
Service Tax/ GST	1,734,008,660	1,456,398,371
Sales tax	1,664,073	370,461
TOTAL	10,758,358,403	10,008,346,985

Shashi Shekhar Vempati
Chief Executive Officer

Rajeev Singh
Member(F)

Sakesh Prasad Singh
ADG (B&A)

C K Jain
DDG (F)

9

Deloitte
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PRASAR BHARATI

SCHEDULES FORMING PART OF INCOME & EXPENDITURE A/C for the year ended 31 March 2018

		2017-18 (Rs.)	2016-17 (Rs.)
SCHEDULE 21-PROGRAMME RELATED EXPENSES			
Royalty		281,707,343	210,383,673
Payment to UNI/PTI		160,749,250	158,768,803
Commissioning of Programme Softwares exp.		399,562,542	1,195,673,921
Sport Events Expenses		86,907,011	53,392,758
Payment to Artists(PP & SS etc.)		2,275,615,668	2,370,400,900
Other Programme Expenses/Other Ministries		565,361,142	627,066,950
Common Wealth Games		-	2,551,500
Kisan Channel		344,370,795	500,137,623
	Total	4,114,666,741	5,119,122,417
SCHEDULE 22- SATELLITE & SPECTRUM CHARGES			
Satellite & Spectrum Charges		2,741,664,965	2,287,947,810
	Total	2,741,664,965	2,287,947,810
SCHEDULE 23- EXPENDITURE ON GRANTS, SUBSIDIES ETC			
Expenditure on grants		-	-
	Total	-	-
SCHEDULE 24- INTEREST EXPENSES			
Interest on Loan- Central Government		988,699,500	988,699,500
Other Penal interest etc		175,772,580	135,682,300
Other Finance charges		-	4,765,159
(Refer Schedule 27, Note 7 to 9 of Notes to Accounts)	Total	1,164,472,080	1,129,146,959
SCHEDULE 25- PRIOR PERIOD ADJUSTMENTS & EXCEPTIONAL ITEMS			
Prior Period Expenses- Refund of Grant		-	5,552,000
Interest Liabilities Write-back After Waiver by GOI		-	(26,575,580,700)
Revenue Share Payable/ Receivable From / To Other Agencies		21,464,163	-
Prior Year Exp		-	(3,329,906)
	Total	21,464,163	(26,573,358,606)

Shashi Shekhar Vempati
Chief Executive Officer

Rajeev Singh
Member(F)

Sakesh Prasad Singh
ADG (B&A)

C K Jain
DDG (F)

PRASAR BHARATI

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2018

SCHEDULE 26- SIGNIFICANT ACCOUNTING POLICIES

1.Method of accounting

The accounts of the Corporation are prepared under the historical cost convention using the accrual method of accounting. On this basis revenue and related assets are recognised when earned and expenses are recognised when the obligation is incurred.

2.Inventory Valuation

Stores and Spares (including machinery spares) are valued at cost.

3.Fixed Assets

Fixed assets are stated at transfer amount in respect of assets transferred to Prasar Bharati and the corresponding credit is to "Loan in Perpetuity".

Transfer of Assets by the Central Government are subject to actual valuation and verifications.

In respect of capital expenditure incurred on different Plan schemes undertaken by AIR and DD all related & associated expenses are capitalized.

4.Method of depreciation

Depreciation is charged on straight line method at rates computed on useful life of the assets prescribed based on the IMG recommendations. Accordingly, the rates adopted are:

Building	:	2.00%
Studio, Transmitter, Machinery & Equipments and Other Fixed assets	:	10.00%
Electrical Installation	:	4.00%
Vehicles	:	20.00%
Furniture & Fixtures	:	6.25%
Office Equipments	:	16.67%
Computers	:	33.33%

5. Foreign Currency Transactions

Transaction in foreign currencies are accounted for at the prevailing exchange rates at the date of transactions.

6. License Fee and Consultancy fee

License fee and consultancy fee is recognized when receivable.

Shashi Shekhar Vempati	Rajeev Singh	Sakesh Prasad Singh	C K Jain
Chief Executive Officer	Member(F)	ADG (B&A)	DDG (F)

Place: New Delhi

Date :

Deloitte
Haskins & Sells LLP

PRASAR BHARATI
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31.03.2018

SCHEDULE [illegible] – NOTES ON ACCOUNTS & CONTINGENT LIABILITIES
NOTES ON ACCOUNTS

1 Prasar Bharati Broadcasting Corporation of India is established as general public utility institution and fall under the category of "Not-for-Profit Organization". Accordingly, based on Generally accepted accounting practices, and Section 145 of Income Tax Act, it can follow either cash or mercantile system of accounting. Considering the organization structure and prevalent past practices and the simplicity aspects, cash basis of accounting was being adopted upto 31.03.2005. From 01.04.2005 the accounts are initially compiled on cash basis at field unit level and subsequently converted into accrual basis to the extent possible, based on the information collected from both the Directorates. Prasar Bharati Board however, decided to give effect to complete switch over from cash to accrual accounting at field unit also. To overcome this problem, Prasar Bharati has developed a software called Expenditure Monitoring System (EMS). RBP A/c from all the DDOs are now being received through this software w.e.f. 01.04.16.

2 Contingent Liabilities:

2.1 Claims against the Entity not acknowledged as debts	Rs.	Nil
2.2 In respect of :		
*Service Tax	Rs.	14.29 crore
*Late fee and interest on Spectrum & Space Segment Charges	Rs.	6[illegible]1.00 crore
*Bank Guarantee encashed for CWG-2010 Activity	Rs.	24.60 crore

Bank Guarantee of Rs. 24.60 crore of M/s SIS Live was invoked and the matter is under arbitration. M/s SIS live submitted their claims for Rs. 106.88 crore as per contract, Rs. 24.60 crore towards BG and for damages GBP 9301,090. Out of that, an amount of Rs. 106.88 crore has been included in the liabilities. However, Damages claimed by M/S SIS Live are not acknowledged as liability as the Corporation has also lodged a counter claim of Rs. 147.60 crore.

3 The amount of Fixed Assets transferred at book value to Prasar Bharati by the Central Government is based on Chief Controller of Accounts' letter No. CCA/PB/2002 dated 3.09.07 and is also subject to physical verification and valuation.

4 The value of the assets sold/disposed of during the year has not been deducted from the Gross Block of Assets due to non-availability of details.

5 Grants received from Central Government are treated as Income, which together with internal revenue is utilized to meet expenses.

6 Without prejudice to rights, Prasar Bharati had paid an amount of Rs.178,71,63,705/- to Service Tax Deptt. during the year 2011-12, in response to their demand vide order No.16/RDN/2011 dt. 05.05.2011. However, as per Management assessment no amount was payable. In the Order dated 05.03.2018, CESTAT has completely waived off the penalty and instructed Service Tax Department to reassess the service tax liability for that year. Since the Service tax department has not yet reassessed the service tax liability and the whole amount was already charged off in 2011-12, hence the same will be again reflected in the Accounts after the final outcome of the case.

7 Interest rate on Capital Loan received from Government during 01.04.2000 to 31.03.2005 is 14.5% p.a., during 1.4.2006 to 31.03.2011 is 11.5% p.a. and from 1.4.2011 onwards is 13.5% p.a.

8 Liability towards interest on Loan from MIB have been provided as per the interest rates mentioned at note -7 above.

9 Ministry of I&B Vide letter dt. 04.06.2018 has considered and in principle approved the conversion of outstanding loan into Grants-in-aid pertaining to the period 2010-11 to 2012-13 and complete waiver of interest and penal interest on the above outstanding loan.

10 The age-wise break-up of Sundry debtors for the financial year 2017-18 is as under:

Sundry Debtors Less than 6 months	Rs.	404,228,972
Sundry Debtors-More than 6 months		2,163,279,702
Sundry Debtors-Interest on delayed payment		939,113,190
	Total	3,506,621,864

11 Sundry debtors are inclusive of Service Tax/GST receivable from customers.

Shashi Shekhar Vempati	Rajeev Singh	Rakesh Prasad Singh	C K Jain
Chief Executive Officer	Member(F)	ADG (B&A)	DDG (F)

PRASAR BHARATI
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED AS [illegible]

SCHEDULE 22- NOTES ON ACCOUNTS & CONTINGENT LIABILITIES
NOTES ON ACCOUNTS

12 Taxation: Prasar Bharati is exempt from Income Tax as per Order [illegible] under section [illegible] of Income Tax Act.

13 Prasar Bharati's contribution towards Leave salary and Pension in respect of employees on deemed deputation is charged as expenditure.

14 Deposit Works: Amount received from parties for deposit work is after adjusting expenditure against such work.

15 Audit fee payable to C&AG for auditing Prasar Bharati's Accounts for the year 2017-18 has been provided for.

16 Provision for Spectrum & Space Segment charges have been provided on estimation basis.

17 Service Tax/GST component included in Income from Services (Commercial Revenue), Licence Fee for AIR/DD Towers and DTH Income is Rs. 179.85 crore, Rs. 13.94 crore and Rs. 30.75 crore respectively.

18 Interest on Fixed deposit and fixed deposits of field offices and on Advances to staff are accounted for as and when received. The quantum of accrued interest cannot be computed due to flexible tenure and interest rates on [illegible] accounts and advances.

19 The payment and recovery of non-interest bearing short term advances to employees are adjusted from Establishment expenditure.

20 Capital Work-in-progress amounting to Rs.5.36 crore has been capitalised during the year 2017-18.

21 Provision of Rs.16.02 crore and Rs.12.49 crore in respect of "Other Departmental Loans/Advances" and "Inventories" respectively under Current Assets had been provided during the year 2014-15 as item/ party wise details of these are not available and the amount was being carried forward.

22 Provision of Rs.25.18 crore had been provided as Employer's contribution towards NPS and interest thereon during 2015-16. Employee and Employer's contribution has not been transferred to National Securities Depository Ltd.(NSDL) though the amount has been kept in separate bank Account. Most of the employees have been allotted PRAN and the work of transfer of legacy amount has already been initiated. The provision for the same will be utilised in due course.

23 The unspent amount of Grants-in-aid payable to the Ministry has been shown separately as current liabilities.

24 In Receipts and Payment Account, the revenue share paid to other agencies has been shown under 'Programme Expenses'.

25 In terms of Memorandum of Understanding entered with Ministry of I&B, GOI for the year 2017-18, an amount of Rs. 113.78 Cr is receivable as Grants-in-aid (Salary) from MIB on account of salary paid to Government employees working in Prasar Bharati on deemed deputation basis.

26 Previous year figures are regrouped and rearranged wherever necessary.

Shashi Shekhar Vempati	Rajeev Singh	Sailesh Prasad Singh	C K Jain
Chief Executive Officer	Member(F)	ADG (B&A)	DDG (F)

Place: New Delhi
Date:

Deloitte Haskins & Sells LLP

Receipt & Payment Account for the year 2017-18

(Amount in ₹)

S.No.	Receipts	[illegible]	DO	[illegible]	Total
I.	Opening Balances				
	Cash in Hand	222,853	[illegible]	-	[illegible]
	Bank Balance				
	(i) In [illegible] A/c				
	Salary A/c	[illegible]	71,775,221	[illegible]	995,257,131
	Expenditure A/c	2,247,674,[illegible]	1,166,295,[illegible]	973,411,3[illegible]	4,387,381,137
	(b) Fixed Deposit/CLTD A/c	1,795,241,157	[illegible]	7,085,220,020	[illegible]
	(c) CPF Fund/NPS A/c	930,510	2,639,[illegible]	10,996	3,589,7[illegible]
	(c) Imprest A/c	4,598,7[illegible]	10,022,111	109,0[illegible]	14,720,897
	(d) Receipt A/c	287,539,[illegible]	164,055,50[illegible]	902,092,702	1,053,697,899
II.	Grants Received from Govt of India				
	(a) Capital Plan	-		-	-
	(b) Revenue Non Plan				
	(i) Other than Salary	-	-	2,735,000,000	2,235,000,000
	(ii) Salary	-	-	28,183,980,000	28,283,980,000
	(iii) Other Ministries/Deptt.	-		-	-
III	Inter Current A/c transfer by PB				
	(a) [illegible]				
	(i) Salary A/c	12,595,907,000	1[illegible]	4,300,000	28,810,925,000
	(ii) Other Admin A/c	8,565,[illegible]	7,022,960,680	148,224,000	15,737,106,600
	(b) Other stations/Kendras	524,790,880	[illegible]	18,200,852,208	19,050,177,851
	(c) CPS/NPS	45,766,071	33,425,455	-	80,207,566
	(d) HBA and Other Advances	23,421,035	466,025	-	25,887,060
IV.	Interest Received				
	(a) On Bank Deposits (TDR)	123,343,435	63,031,916	524,473,770	710,849,154
	(b) Loans & Advances				
	(i) From Employees	4,832,954	2,538,590	-	7,371,545
	(ii) Interest on Outstanding dues		-	-	-
	(iii) Others	1,495,938	296,770	-	1,792,708
	(c) Commercial Receipts	14,908	598,365	-	613,273
V.	Other Income				
	(a) Rent/LF for Qrs.	22,278,734	13,317,434	-	35,596,168
	(b) LF for Towers				
	(i) LF (exclusive of service Tax / GST)	797,217,978	337,268	-	797,555,246
	(ii) Service Tax on Rent of Towers	139,403,938	-	-	139,403,938
	(c) Profit on sale/disposals of Assets				
	(i) Own Assets	7,253,944	3,075,513	-	10,264,457
	(ii) Assets acquired from Govt. Grants	620,680	1,480,402	-	2,051,082
	(iii) Assets acquired prior to 1.4.2000	2,720,578	5,808,394	-	8,528,972
	(iv) Others	51,235,779	[illegible]	140	73,776,929
VI.	Income from Sales				
	(i) Commercial Receipts (excluding Service Tax/ GST)	4,618,267,449	6,105,731,453	-	10,723,998,902
	(ii) Service Tax/ GST	751,902,471	1,046,657,758	-	1,798,620,229
	(b) Sale of CD/ VCD				
	(i) Sale of CD/ VCD (exclusive of VAT / Sales Tax/ GST)	3,204,937	355,442	-	3,560,379
	(ii) VAT/ Sales Tax/ GST	366,260	58,202	-	424,462
	(c) DTH Services				
	(i) DTH Service Charges (exclusive Service Tax/ GST)	1,300	2,773,105,553	-	2,773,107,853
	(ii) Service Tax/ GST	-	[illegible]		347,470,792
VII	Income from Services				
	(a) Professional/Consultancy Services				
	(i) Service Charges(excl. Service Tax/ GST)	20,331,254	1,717,238	-	21,048,492
	(ii) Service Tax/ GST	3,714,965	225,530	-	4,340,495
VIII.	Others Receipts				
	(a) Security Deposit/ Earnest Money	147,805,572	[illegible]	174,000	171,464,356
	(b) Deposit Work	969,053,412	46,523,[illegible]		1,015,672,008
	(c) Advances to Staff				
	(i) HBA	810,498	800,190	-	1,618,056
	(ii) Car Advances	1,098,137	2,363,523	-	3,461,760
	(iii) Computer Advances	4,765,[illegible]	[illegible]	-	9,016,[illegible]
	(iv) Motor Cycle/Scooter Advances	1,224,[illegible]	[illegible]	-	2,[illegible]
	(v) Other Advances	2,252,356	2,071,876	-	4,524,232
	(d) Others/Refund of TDS	125,756,059	[illegible]	120,767	705,351,[illegible]
IX.	EFB	-	-		-
	Total Receipts	34,522,702,890	35,229,999,804	55,705,[illegible]	121,408,[illegible]

Shashi Shekhar Vempati
Chief Executive Officer

Rajeev Singh
Member(F)

Sukesh Prasad Singh
DDG (B&A)

C K Jain
DDG (F)

14

Receipt & Payment Account for the year 2017-18

(Figures in Rs.)

Sl. No.	Payments	AIR	DD	PB	Total
I.	Establishment Expenditure	12,204,437,282	13,620,103,515	6,230,659	25,830,771,456
II.	Administrative Expenditure	4,577,206,227	3,493,202,936	120,493,284	8,190,902,447
III.	Programme Expenses	2,193,997,687	2,483,944,458	-	4,677,942,145
IV.	Inter Current A/C Transfer of Funds				
	(i) To Prasar Bharati	6,751,198,255	10,643,239,108	-	17,394,437,363
	(ii) To Other Stations/ Kendras etc.	836,724,557	225,368,096	39,449,293,450	40,511,386,103
	(iii) To IEBR (RBA)	8,053,330	180,000	-	8,233,330
	(iv) to Recovery of CPF/ NPS	19,215,332	7,053,554	-	26,268,886
V	Expenditure on Fixed Assets	1,906,201,095	685,957,557	2,868,187	2,595,026,839
VI	Refund of Surplus Money/ Loans				
	(i) To Prasar Bharati	790,813,351	507,758,471	135,423	1,298,707,245
	(ii) To Govt. of India	-	-	-	-
VII	Finance Charges (Interest)				
	(i) To Prasar Bharati	-	-	-	-
	(b) Other Loans	-	-	-	-
	(c) Others	-	-	-	-
VIII	Other Payments				
	(a) Refund of SD/EM	93,673,396	18,316,694	175,039	112,165,129
	(b) Exp.On Deposit Works	1,089,003,448	76,781,474	-	1,165,784,922
	(c) Advances to Staff				
	(i) HBA	152,000	168,446	-	320,446
	(ii) Car Advances		13,250	-	13,250
	(iii) Computer Advances	5,193,920	562,100	-	5,756,020
	(iv) Motor Cycles/Scooter Advances		7,000	-	7,000
	(v) Other Advances	309,153	724,101	-	1,033,254
	(d) Service Tax/ GST	564,657,791	951,135,753	-	1,515,793,544
	(e) Sales tax/ VAT	1,662,473	2,500	-	1,664,973
	(f) Income Tax/ TDS	13,528,909	2,475,447	-	16,004,356
	(g) Bank Charges	1,538,198	428,405	6,023	1,972,626
	(h) Others	-	-	-	-
IX	Expenditure against Receipts from Govt. Business	-	-	-	-
X	Closing Balances				
	(a) Cash in hand	353,027	534,109	-	887,136
	(b) Bank Balance				
	(i) Salary A/C	43,482,771	49,616,690	2,329,814,137	2,422,913,598
	(ii) OAE(Other Admin Expenses) A/C	1,398,073,600	658,514,707	571,497,577	2,628,085,884
	(c) Fixed deposit/CLTD A/C	1,262,599,875	325,952,169	10,789,285,046	12,377,837,090
	(d) C.P. Fund/ NPS A/C	-	-	320,522	320,522
	(e) Imprest A/C	4,998,498	9,090,064	300,000	14,388,562
	(f) Receipt A/C	156,681,665	67,819,200	475,364,891	699,865,776
	Total Payments	34,522,702,860	34,169,999,804	52,745,547,238	121,438,249,902

Shashi Shekhar Vempati
Chief Executive Officer

Rajeev Singh
Member(F)

Sukesh Prasad Singh
ADG (B&A)

C K Jain
DDG (F)

Annexure for Accounts for the year 2017-18

Annexure – I

(Figures in Rs.)

1 Establishment Expenses	AIR	DD	PB	Total
(a) Salary				
(i) Salary	12,212,465,199	12,407,510,668	5,533,471	24,625,509,338
(ii) Wages	225,951,267	213,682,553	-	439,633,820
(iii) LTC	62,852,595	69,766,989	-	132,619,584
(iv) Honorarium	276,753	1,264,443	-	1,541,196
(v) Tuition Fee / Children Education Allowance	44,047,566	60,509,713	-	104,557,279
(vi) Bonus	48,596,183	55,443,116	-	104,039,299
(vii) Contribution to CPF/NPS	93,424,237	89,584,002	-	183,008,239
(viii) Leave Salary	13,878,881	14,506,068	-	28,384,949
(ix) Pensionary Charges	2,062,738	3,669,210	-	5,731,948
(x) Others/Staff Welfare Expenses	191,913	163,821	-	355,734
(b) Medical Expenses	100,689,950	104,002,932	697,188	205,390,070
Total	12,804,437,282	13,029,103,515	6,230,659	25,830,771,456

Shashi Shekhar Vempati
Chief Executive Officer

Rajeev Singh
Member(F)

Sakesh Prasad Singh
ADG (B&A)

C K Jain
DDG (F)
16

Annexure for Accounts for the year [illegible]

Annexure - II

(Figures in Rs.)

Other Administrative Expenses	AIR	DD	PG	Total
(a) Domestic Travel Expenditure	204,027,781	200,065,726	3,763,422	407,856,929
(b) Foreign Travel Expenditure	5,998,550	7,152,229	3,119,290	16,270,069
(c) Rent Rates & Taxes				
(i) Normal	48,327,446	96,896,705	-	145,224,151
(ii) Property Tax	34,646,448	15,592,697	-	50,239,145
(d) Advertising and Publicity	19,235,388	28,523,444	104,500	47,863,332
(e) Professional Charges				
(i) Armed Guards	701,634,563	458,269,262	-	1,159,903,825
(ii) Legal Charges	3,979,448	1,796,376	403,285	6,179,109
(iii) Advocate Fee	2,676,977	2,802,976		5,479,953
(f) Office Expenses				
(i) Water Charges	37,656,898	8,301,659	1,043,527	47,002,084
(ii) Postage	12,210,531	6,823,940	127,440	19,161,911
(iii) Telephone				
(a) Mobile	9,545,388	5,570,496	513,322	15,629,206
(b) Landline	58,948,845	33,412,686	777,209	93,138,740
(iv) Contractuals /Consultants	354,730,195	290,005,889	46,508,368	691,244,452
(v) Insurance land & Buildings	-	-	-	-
(vi) Insurance on plant & Machinary	-	-	-	-
(vii) Audit Fee	497,663	4,955,118	2,952,626	8,405,407
(viii) Printing & Stationary	62,278,648	47,473,691	2,295,161	112,047,500
(ix) Consumables	146,318,780	107,760,908	6,875,064	260,954,752
(x) Local Conveyance	8,137,218	1,497,257	79,500	9,713,975
(xi) News Papers & Magazines/books	10,256,832	5,115,778	277,975	15,650,585
(xii) Arbitration Charges	5,703,277	1,859,318	-	7,562,595
(xiii) AMC for office equipments	22,552,905	9,879,522	2,027,418	34,459,845
(xiv) Others (Misc Expenses)	8,490,056	7,785,852	-	16,275,908
(g) OTA	4,215,612	6,360,304		10,575,916
(h) Medical	11,432,234	11,295,452	37,663	22,765,349
(i) Stipend and Scholorship	9,254,398	13,964,013	212,423	23,430,834
(j) Supplies and Materials	28,206,863	36,837,544	-	65,044,407
(k) Motor Vehicles				
(i) Hiring Charges	186,527,329	202,893,761	5,670,949	395,092,039
(ii) Fuel Charges	27,966,086	20,423,927	1,271,573	49,661,586
(iii) Repairs & Maintenance	23,231,410	22,499,954	804,583	46,535,947
(l) Hospitality(OAE)	11,556,269	7,125,354	1,821,635	20,503,258
(m) Power Supply	-	-	-	-
(i) Electricity Charges	1,548,162,200	951,364,307	-	2,499,526,507
(ii) Fuel Charges for Power Supply	73,841,972	69,252,560	-	143,094,532
(n) Minor Works	-	-	-	-
(i) Routine	398,395,927	240,660,714	30,769,351	670,825,992
(ii) Special	196,206,441	95,092,229		291,298,670
(o) M&R				
(i) Routine	196,775,936	207,634,065	-	404,410,001
(ii) Special	68,306,902	43,612,061	-	111,918,963
(p) Other Charges				
(i) Scenic Material	25,037,748	75,145,408	-	100,183,156
(ii) Property	6,711,096	7,377,619	-	14,088,715
(iii) Make up Materials	280,167	2,737,694	-	3,017,861
(iv) Booking of Halls for functions	5,152,121	497,658		5,649,779
(v) Hiring Studios / Equipments for Studios	5,088,675	96,891,792	-	101,980,467
Total	4,577,203,227	3,493,202,936	120,456,284	8,190,862,447

Shashi Shekhar Vempati Chief Executive Officer	Rajeev Singh Member(F)	Satish Prasad Singh ADG (B&A)	C K Jain DDG (F)

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Annexure - 12

Program Expenses (Plan and non Plan) for the Period [illegible] 4 2017 to [illegible] 3 2018

(Figures in Rs.)

Particulars	AIR	DD	PB	Total
(i) Royalty	53,982,288	228,704,055	-	282,686,343
(ii) Payment PTI/UNI	138,131,705	22,617,545	-	160,749,250
(iii) Commissioning of programmes	90,972,387	249,761,964	-	340,734,351
(iv) Parsar /Antrix satellite Expenses	337,043	4,098,512	-	4,435,555
(v) Sports Events Expenses			-	-
(a) Own Expenses	12,030,878	126,716,134	-	138,746,062
(b) share paid to other agencies	12,343,679	-	-	12,343,679
(vi) Payments to professionals				-
(a) Artists	544,999,855	428,612,671	-	973,612,526
(ii) resource persons/Casuals	861,839,573	463,141,559	-	1,324,981,132
(vii) Spectrum Charges	355,985,415	73,243,995	-	429,229,410
(viii) J&K Package	-		-	-
(ix) NE Package			-	-
(x) Other Programmes	-		-	-
(xi) Commonwealth Games	-		-	-
(xii) Kisan Channel	1,644,025	343,326,770	-	344,970,795
(xiii) Expenditure related to other Ministries			-	-
(a) Narrow Casting	99,093	56,965,022	-	57,064,115
(b) Kisan Vani	78,078,534	9,764,725	-	87,843,259
(c) Swatch Bharat	748,521	295,572	-	1,044,093
(d) Other Schemes / Ministries	9,482,378	84,180,243	-	93,662,621
(xiv) Others	32,322,363	293,515,691	-	325,838,054
Total	2,192,997,687	2,484,944,458	-	4,677,942,145

Shashi Shekhar Vempati
Chief Executive Officer

Rajeev Singh
Member(F)

Sakesh Prasad Singh
ADG (B&A)

C K Jain
DDG (F)

18

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Annexure for Accounts for the year 2017-18

Annexure ... (Figures in Rs.)

4	Purchase of Fixed Assets	AIR	DD	PB	Total
	(a) Land	215,600		-	215,600
	(b) Buildings				
	(i) Studio	51,328,757	53,927,482	-	60,631,509
	(ii) Transmitter				
	(a) Normal	406,348,154	34,399,735	-	440,747,889
	(b) J&K	-	-	-	
	(c) NE	12,360,400	7,469,851	-	19,830,251
	(iii) Office	182,365	43,724	-	226,089
	(iv) Others	1,234,853	19,068		1,253,921
	(c) Plant Machinery & equipment				
	(i) Normal	975,307,597	563,474,865	-	1,538,722,461
	(ii) J&K	102,307	228,683	-	330,990
	(iii) NE	785,350		-	785,350
	(d) Vehicles				
	(i) OB Vans	-		-	
	(ii) Trucks Jeeps and Vans	-	20,325	-	20,325
	(iii) Motor car	880,806	-	-	880,806
	(iv) Motor Cycles/ Scooter & Three Wheelers	-	-	-	
	(v) Rickshaw and Cycles	5,230	-	-	5,230
	(e) Furniture/Fixtures				
	(i) Cabinets/Almirah etc	2,659,065	753,531	69,258	3,481,854
	(ii) Air Conditioners, AC plant/Fridges	2,972,697	1,058,652	39,345	4,070,694
	(iii) Air Coolers	512,766	223,546	-	736,312
	(iv) Water Coolers	693,591	441,144	17,000	1,151,735
	(v) Tables/Chairs/Sofas/Carpets	7,072,814	2,801,000	375,147	10,248,961
	(vi) Wooden partitions	142,044	124,080	-	266,124
	(vii) Voltage stabilisers/UPS System	471,306	221,632	12,288	705,226
	(viii) Others	2,134,397	1,908,279	115,643	4,158,319
	(f) Office equipments				
	(i) Typewriters	14,300	-	-	14,300
	(ii) Photocopiers/ Duplicators	2,257,785	520,521	210,675	2,988,981
	(iii) Fax machines	317,509	30,252	-	347,761
	(iv) Others	3,212,574	1,941,727	74,148	5,228,449
	(g) Computers/Peripherals				
	(i) Computers	8,494,522	6,022,840	798,888	15,316,250
	(ii) Printers	2,149,198	1,462,242	249,108	3,860,548
	(iii) Software	893,695	101,034	101,322	1,096,052
	(iv) Others	4,319,244	2,955,135	799,366	8,074,745
	(h) Electric Installations				
	(i) Electric Machinery	1,565,413	911,305	-	2,476,718
	(ii) Lights/ Fans	283,139	388,553	-	671,692
	(iii) Switchgear Equipment	98,902	74,306	-	173,208
	(iv) Transformers	-	16,600	-	16,600
	(v) Electric Wiring & fitting	612,605	441,128	-	1,053,733
	(vi) Others	420,230	680,403	5,999	1,106,632
	(i) Library Books	-	-	-	
	(j) Tube well & Water Supply System	67,040	99,791	-	166,831
	(k) Arbitration Charges on Capital Assets	-	-	-	
	(l) Capital Works in progress				
	(i) Major Works	269,594,118	32,116,331	-	301,710,449
	(ii) Misc works Scheme	142,521,862	11,293,490	-	153,815,352
	Total	1,906,201,095	585,957,557	2,868,187	2,495,026,839

Shashi Shekhar Vempati	Rajeev Singh	Shibasis Prasad Singh	C K Jain
Chief Executive Officer	Member(F)	ADG (B&A)	DDG (F)

19

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Annexure - 4

RCM Summary*

	RCM Liability	Interest
AIR	17,45,037	6,67,477
DD	43,180	16,516
Total	**17,88,217**	**6,83,993**

**Based on the data shared by Prasar Bharati*

Deloitte
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Annexure 4A
DOORDARSHAN

Name of States/UTs	GSTIN	GST payable under RCM	
		Advocate Fees Under RCM	Purchases from unregistered persons upto 12th Oct. 2017 Payable u/s 9(4) of CGST Act, 2017
Assam	18AAAJP0288R2ZD	-	-
Arunachal Pradesh	12AAAJP0288R1ZG	-	-
Manipur	14AAAJP0288R2ZL		-
Meghalaya	17AAAJP0288R2Z-	-	-
Mizoram	15AAAJP0288R2ZI	-	
Nagaland	13AAAJP0288R1ZD	-	-
Sikkim	11AAAJP0288R2ZR	-	-
Tripura	16AAAJP0288R1ZG	-	-
Andhra Pradesh	37AAAJP0288R2ZD		-
Karnataka	29AAAJP0288R3Z9	-	-
Kerala	32AAAJP0288R5ZK	-	-
Tamil Nadu	33AAAJP0288R2ZL	30,708	-
Telangana	36AAAJP0288R2ZF	-	-
Andaman and Nicobar Islands	35AAAJP0288R1Z:	-	-
Lakshadweep	-		
Puducherry	34AAAJP0288R2Z_		
Bihar	10AAAJP0288R1ZU	-	-
Jharkhand	20AAAJP0288R2Z5	-	-
Odisha	21AAAJP0288R2ZU	-	-
West Bengal	19AAAJP0288R2ZR	-	-
Haryana	06AAAJP0288R1ZI	86,600	-
Himachal Pradesh	02AAAJP0288R2ZQ	-	-
Jammu and Kashmir	01AAAJP0288R1ZT		-
Uttar Pradesh	09AAAJP0288R1ZD		-
Rajasthan	08AAAJP0288R1ZC	-	
Chandigarh	04AAAJP0288R1ZN	-	-
Uttarakhand	05AAAJP0288R1ZL	-	-
NCT of Delhi	07AAAJP0288R1ZH	-	-
Punjab	03AAAJP0288R2ZO	-	-
Madhya Pradesh	23AAAJP0288R1ZN		-
Maharashtra	27AAAJP0288R1ZF	.	1,22,583
Chhattisgarh	22AAAJP0288R1ZP	-	
Goa	30AAAJP0288R1Z5	-	-
Dadar & Nagar Haveli	26AAAJP0288R1ZH	-	-
Daman and Diu	-		
Gujarat	24AAAJP0288R1ZL	-	-
Total		1,17,308	1,22,583

Note:

Taxable supplies under RCM			1,39,831
RCM Liability			43,180
Interest on RCM liability			18,516

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Annexure - 4B
ALL INDIA RADIO

Name of States/Uts	GSTIN	Advocate fees under RCM	GST Payable under RCM Purchase from unregistered persons upto 12th Oct 2017 Payable u/s 9(4) of CGST Act, 2017
Assam	18AAAJP0288R1ZC	-	-
Arunachal Pradesh	12AAAJP0288R1ZP	-	-
Manipur	14AAAJP0288R1ZM	-	-
Mizoram	15AAAJP0288R1ZK	-	-
Meghalaya	17AAAJP0288R1ZG	-	-
Nagaland	13AAAJP0288R1ZN	-	-
Sikkim	11AAAJP0288R1ZS	-	-
Tripura	16AAAJP0288R2ZH	-	-
Andhra Pradesh	37AAAJP0288R1ZE	-	-
Karnataka	29AAAJP0288R1ZA	4,80,050	
TAMIL NADU	33AAAJP0288R1ZM	5,01,028	-
Kerala	32AAAJP0288R4ZL	-	-
Telangana	36AAAJP0288R1ZG	-	
Andaman and Nicobar Islands	35AAAJP0288R2ZP	-	
Lakshadweep Islands	31AAAJP0288R1ZQ	-	
Daman and Diu	25AAAJP0288R1ZI	-	-
Pondicherry	34AAAJP0288R1ZK	-	-
Bihar	10AAAJP0288R2ZT	-	-
Jharkhand	20AAAJP0288R1ZT	-	-
Odisha	21AAAJP0288R1ZR	-	-
West Bengal	19AAAJP0288R1ZC	-	-
Haryana	06AAAJP0288R2ZI		-
Himachal Pradesh	02AAAJP0288R1ZR		-
Jammu and Kashmir	01AAAJP0288R2ZS	-	
Uttar Pradesh	09AAAJP0288R2ZC	-	-
Rajasthan	08AAAJP0288R1ZF	-	-
Chandigarh	04AAAJP0288R3ZL	-	-
Uttarakhand	05AAAJP0288R2ZL	-	
Delhi	07AAAJP0288R2ZG	1,76,882	[illegible],55,550
Punjab	03AAAJP0288R1ZT	-	-
Madhya Pradesh	23AAAJP0288R2ZM	72,330	-
Maharashtra	27AAAJP0288R2ZE	1,34,400	79,60,86[illegible]
Chhattisgarh	22AAAJP0288R2ZO	34,610	2,92,894
Goa	30AAAJP0288R2ZR		-
Gujarat	24AAAJP0288R2ZK		-
Total		13,99,340	84,95,308

Taxable supplies under RCM	98,94,678
RCM liability	17,85,037
Interest on RCM liability	6,67,477

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Haskins & Sells LLP

Annexure - 5

Summary of Interest to be paid			
	AIR	DD	Total
Total GST Liability to be paid on Outward Supplies	492,99,993	20,41,640	513,41,633
Interest on above	188,57,247	7,80,927	196,38,174
RCM Liability	17,45,037	43,180	17,88,217
Interest on above (RCM Liability)	6,67,477	16,516	6,83,993
Total Interest for 25.5 Months (Upto 31st December 2019)	**195,24,724**	**7,97,444**	**203,22,168**

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Annexure 6A: Details of Unreported Turnover - AIR

State	AIR GSTN	Unreported Identified Turnover	Unreported Unidentified Turnover	Total Unreported Turnover
		225,10,573	2513,78,275	2738,88,848
Himachal Pradesh	02AAAJP0288R1ZR	40,741	15,26,761	15,67,502
Jammu and kashmir	01AAAJP0288R2ZS	3,59,750	11,95,446	15,55,196
Punjab	03AAAJP0288R1ZP	1,32,950	8,48,583	9,81,533
Chandigarh	04AAAJP0288R3ZI	48,380	8,48,293	8,96,673
Uttarakhand	05AAAJP0288R3ZI	92,250	43,496	1,35,746
Haryana	06AAAJP0288R2ZI	1,39,448	3,19,475	4,58,923
Delhi	07AAAJP0288R2ZG	24,16,243	264,33,697	288,49,940
Rajasthan	08AAAJP0288R1ZF	1,11,000	46,69,435	47,80,435
Uttar Pradesh	09AAAJP0288R2ZC	9,61,000	73,52,913	83,13,913
Bihar	10AAAJP0288R2ZI	3,60,000	9,76,189	13,36,189
Sikkim	11AAAJP0288R1ZS	61,500	24,486	85,986
Arunachal Pradesh	12AAAJP0288R2ZP	-	79,297	79,297
Nagaland	13AAAJP0288R2ZN	-	60,314	60,314
Manipur	14AAAJP0288R1ZM	-	69,626	69,626
Mizoram	15AAAJP0288R1ZK		55,826	55,826
Tripura	16AAAJP0288R2ZH	1,20,750	97,788	2,18,538
Meghalaya	17AAAJP0288R1ZG	-	2,66,442	2,66,442
Assam	18AAAJP0288R3ZC	1,02,750	7,98,090	9,00,840
West Bengal	19AAAJP0288R1ZC	48,10,890	23,22,554	71,33,444
Jharkhand	20AAAJP0288R1ZT	78,750	12,26,417	13,05,167
Odisha	21AAAJP0288R1ZR	3,17,500	18,52,624	21,70,124
Madhya Pradesh	23AAAJP0288R2ZM	8,06,271	50,83,644	58,89,915
Gujarat	24AAAJP0288R2ZK	4,10,750	28,35,416	32,46,166
Daman and Diu	25AAAJP0288R1ZI		1,34,577	1,34,577
Maharashtra	27AAAJP0288R2ZE	18,66,012	1656,24,566	1675,90,578
Karnataka	29AAAJP0288R2ZA	27,52,395	58,41,661	85,94,056
Goa	30AAAJP0288R2Z3	36,250	1,34,275	1,70,525
Lakshadweep Islands	31AAAJP0288R1ZQ	-	1,191	1,191
Kerala	32AAAJP0288R4ZL	17,83,500	63,09,850	80,93,350
Pondicherry	34AAAJP0288R1ZK	1,21,750	12,48,900	13,70,650
Andaman and Nicobar Islands	35AAAJP0288R2ZH		26,925	26,925
Telangana	36AAAJP0288R1ZG	8,12,500	16,72,004	24,84,504
Andhra Pradesh	37AAAJP0288R1ZE	14,03,000	13,26,834	27,29,834
Chhattisgarh	22AAAJP0288R2ZO	7,10,381	15,47,097	22,57,478
Tamil Nadu	33AAAJP0288R1ZM	16,53,862	83,23,463	99,77,325

Annexure 6B: Details of Unreported Turnover - DD

State	DD GSTN	Unreported Identified Turnover	Unreported Unidentified Turnover	Total Unreported Turnover
		113,42,444	-	113,42,444
Himachal Pradesh	02AAAJP0288R2ZQ	1,96,036	-	1,35,036
J & K	01AAAJP0288R1ZT	-	-	-
Punjab	03AAAJP0288R2ZO	-	-	-
Chandigarh	04AAAJP0288R1ZK	-	-	
Uttarakhand	05AAAJP0288R1ZL	-		-
Delhi	07AAAJP0288R1ZH	56,05,333	-	56.05.333
Rajasthan	08AAAJP0288R4ZC	3,50,873	-	3,80,872
Uttar Pradesh	09AAAJP0288R1ZD	-	-	-
Bihar	10AAAJP0288R1ZU	1,44.000	-	1,44,000
Sikkim	11AAAJP0288R2ZR	-		-
Arunachal Pradesh	12AAAJP0288R1ZO	-		-
Naga and	13AAAJP0288R1ZO		-	-
Manipur	14AAAJP0288R2ZL	-	-	
Mizoram	15AAAJP0288R2ZJ	-	-	-
Meghalaya	17AAAJP0288R2ZF	-		-
Assam	18AAAJP0288R2ZD	2,73,011	-	2,73,011
West Bengal	19AAAJP0288R2ZB	6,15,847	-	6,15,847
Jharkhand	20AAAJP0288R2ZS	5,882	-	5,882
Odisha	21AAAJP0288R2ZQ	540	-	540
Chattisgarh	22AAAJP0288R1ZP	-		-
Madhya Pradesh	23AAAJP0288R1ZN	-		-
Gujarat	24AAAJP0288R1ZL	1,98,235	-	1,96,235
Maharashtra	27AAAJP0288R1Z-	23,700	-	23,700
Karnataka	29AAAJP0288R3Z9		-	
Goa	30AAAJP0288R1ZS	-	-	-
Kerala	32AAAJP0288R5ZK	29,80,953		29,80,953
Pondicherry	34AAAJP0288R2ZI	-		-
Andaman and Nicobar Islands	35AAAJP0288R1Z-	-	-	-
Telangana	36AAAJP0288R2ZF	44,700	-	44,700
Andhra Pradesh	37AAAJP0288R2ZD		-	
Haryana	06AAAJP0288R1ZJ	-	-	-
Tripura	16AAAJP0288R3ZG	-		-
Dadar & nagar Havei	26AAAJP0288R1ZU	-		-
Tamil Nadu	33AAAJP0288R2ZI	8,73,336	-	8,73,336

RELEASE OF FUND UNDER GST TO THE DD STATION FOR LIABILITY FOR 2017-18

RS. IN THOUSAND

S.No	Name of Offices		Expd.A/c no.(OAE)	Bank	Branch	AMOUNT
1	Director,DDK,Patna	DD	32061471176	3476	Fraser Road, Patna	36
2	Director,DDK,Ranchi	DD	31265393867	0167	Ranchi (M.Br.	2
3	Director,DDK,Kolkata (EZ ARCHIEVES	DD	31131952199	1505	Southern Avenue, C	154
4	Director,DDK, Hyderabad/ DMC HYDE	DD	33714899706	0847	MAIN BR. HYDERA	12
5	Director,DDK, Thiruvananthapuram	DD	31123573143	SBIN007	KUDAPPANKUNNU	742
6	Station Engg.DDK,Simla/HPT Shimla	DD	31130947677	0718	Simla (M.Br.)	49
7	Director, DDK, Hissar	DD	10311381466	0652	Hissar(M.Br.)	7
8	Director,DDK,Jaipur	DD	31124845824	6326	N.C.R.B., Jaipur	95
9	Controller of sales DD New Delhi	DD	31568716819	0691	Main Br. N.D.	1395
10	Director,DDK: Ahmedabad/ DMC AHM	DD	31149414184	1043	Polytechnic Ahmeda	50
11	Director,DDK,Mumbai	DD	31138072785	0290	Worli North, Mumba	37
12	Director,DDK,Guwahati/ DMC GUWAH	DD	31125532092	0078	Guwahati(M.Br.)	68
13	Director,DDK,Chennai	DD	31140160951	2234	Madras Univ. Br., Cl	240
					TOTAL	2887

(RUPEES TWENTY EIGHT LAKH & EIGHTY SEVEN THOUSAND ONLY)

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Sanjeev Datta

(AMIT SHARMA)

DIRECTOR (COMM. , T&C)

(SANJEEV DATTA)

DY. DIRECTOR (RELEASE)

RELEASE OF FUND UNDER GST TO THE AIR STATION FOR LIABILITY FOR 2017-18

RS. IN THOUSAND

S.NO	NAME OF OFFICE		ACCOUNT NO	BR. COD	BRANCH	AMOUNT
1	Station Director,AIR,Simla+Kasauli	AIR	31142722990	00718	Simla(M.Br.)	391
2	Station Director,Radio Kashmir, Srinagar	AIR	31125102592	5854	TRC Srinagar	388
3	Station Dir,AIR,Jalandhar	AIR	31123548822	0660	Jallandhar(M.Br.)	245
4	Station Dir, CBS,AIR,Chandigarh	AIR	31131456894	8701	Chandigarh Sec. 34	224
5	Supdt.Engg,AIR,Najibabad+Masoorie	AIR	31126021348	0688	Najibabad	34
6	Station Director,AIR,Rohtak	AIR	31126721453	0706	Rohtak(M.Br.)	115
7	Station Director AIR, New Delhi/Director Ex	AIR	31142418889	0691	Main Branch	7282
8	Station Director,AIR,Jaipur	AIR	31125617761	0326	N.C.R.B.Jaipur	1190
9	Stn.Director,AIR,Lucknow	AIR	31137625950	0125	Lucknow (M.Br.)	2069
10	Stn.Director,AIR,Patna	AIR	31135885285	3476	Fraser Road, Patna	333
11	Stn.Director,AIR,Gangtok	AIR	31123754153	0232	Gangtok(M.Br.	22
12	Stn.Director,AIR, Itanagar/ZERO	AIR	31143867742	6091	Itanagar (M.Br.)	20
13	SD,AIR,Kohima(Incl.AIR, Mon,Tuensang)	AIR	31127714456	0214	Kohima(M.Br)	16
14	Stn.Director,AIR,Imphal	AIR	31127433678	0092	Imphal(M.Br.)	18
15	Stn.Director,AIR,Aizwal	AIR	31127637479	1539	Aizawal(M.Br.)	14
16	Stn.Director,AIR,Agartala	AIR	31125533914	0002	Agartala(M.Br.)	55
17	SD,AIR,Shillong(Incl. AIR, Nongstoin)	AIR	31126593735	0181	Shillong(M.Br.)	67
18	Stn.Director,AIR,Guwahati (Dubri)	AIR	31125563745	0221	New Guwahati Br.	225
19	Stn.Director,AIR, Kolkata	AIR	37353882248	0001	Calcutta (M.Br.)	1776
20	Stn.Director,AIR,Ranchi	AIR	31126810893	0167	Ranchi (M.Br)	325
21	Stn.Director,AIR,Cuttack	AIR	31124120250	0059	Cuttack	541
22	Stn.Director,AIR,Bhopal	AIR	31124201946	0332	Sultania Rd.,Bhopal	1484
23	Stn.Dir.,AIR,Ahmedabad	AIR	31128205992	2626	Ashram Rd.,Ahmedal	842
24	Stn.Director, AIR, Mumbai	AIR	31128144620	1583	Backbay Reclamation	43746
25	Stn.Director,AIR Banglore	AIR	31126691563	3298	Shivaji Nagar, Bangal	2259
26	Stn.Director,AIR,Panaji	AIR	31125930583	8851	Try.Br.,Panaji	43
27	Stn.Director,AIR,Thiruvananthapuram	AIR	31122941297	0941	Main Br.Thiruvanthap	2015
28	Stn.Director,AIR Pondicherry	AIR	31125684965	0900	Pondicherry(M.Br.)	342
29	Stn.Director,AIR,Portblair	AIR	31125258619	0156	Portblair(M.Br.)	7
30	Stn.Director,AIR Hyderabad	AIR	31122875191	0847	Hyderabad(M.Br.)	619
31	Stn.Director,AIR,Vijayawada	AIR	31122924901	3055	Labbipet, Vijayawada	680

	St. Director, AIR Raipur	AIR	31128390824	0461	Raipur (M.Br)	644
33	Stn.Director,AIR,Chennai	AIR	31134964098	0965	Mylapore Br., Chennai	2558
						70589

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(AMIT SHARMA)

DIRECTOR (COMM., T&C)

Sanjeev Datta

(SANJEEV DATTA)

DY. DIRECTOR (RELEASE)